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THESE ARE THE  
QUESTIONS TO BE  
ASKED OF THE  
JURY IN THE CASE OF  
THE STATE OF TEXAS  
VS. THE DEFENDANT  
JAMES EARL RAY  
CHARGE OF  
MURDER OF  
DR. MARTIN LUTHER KING, JR.  
ON APRIL 4, 1968, IN  
MEMPHIS, TENNESSEE.  
THE STATE HAS PROVEN  
BEYOND A REASONABLE  
DOUBT THAT THE  
DEFENDANT IS GUILTY  
OF THE CRIME OF  
MURDER.  
THE DEFENDANT HAS  
PLEADED GUILTY TO  
THE CHARGE.  
THE JURY MUST  
Determine IF THE  
DEFENDANT IS  
GUILTY OF THE  
CRIME OF MURDER.  
IF THE JURY FINDS  
THE DEFENDANT GUILTY,  
THEY MUST DETERMINE  
THE PUNISHMENT.  
THE PUNISHMENT MAY  
BE DEATH OR LIFE  
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THE DEFENDANT GUILTY,  
THEY MUST DETERMINE  
THE PUNISHMENT.  
THE PUNISHMENT MAY  
BE DEATH OR LIFE  
IMPRISONMENT.

of the  
A Yes, I  
Q Would

G. J. Balzer - Direct (397) 411a  
the City of Pittsburgh?

, I have.

ld you show that to me, please?

(It was handed to counsel.)

MR. BOEHM: You have no objection to  
that?

MR. BOREMAN: No objection.

(Defendant's Exhibit H was marked for  
the purpose of identification.)

MR. BOEHM: I offer in evidence, Your  
Honor, what has been marked as Defendant's  
Exhibit H, which is a traffic study of  
conditions in 1963 in the central business  
district of the City of Pittsburgh.

THE COURT: Of 1963?

MR. BOEHM: 1963. Mr. Boreman has no  
objection.

MR. BOREMAN: No objection.

THE COURT: We will admit it.

(Defendant's Exhibit H was received in  
evidence.)

THE COURT: Is that the latest study  
that has been made, do you know, Mr. Balzer?



412a (398)

J. L. Crosetti - Direct

THE WITNESS: It's the latest cordon count that was made.

MR. BOEHM: I ask permission to have this witness leave the stand and have another witness take the stand pending the arrival of Lieutenant Jordan.

- - -

JOSEPH L. CROSETTI, called as a witness on behalf of the Defendant, having been first duly sworn, testified as follows:

DIRECT EXAMINATION

Y MR. BOEHM:

State your full name for the record, please.

My name is Joseph L. Crosetti.

Where do you live?

428 Sulgrave Street, Pittsburgh.

Are you the Treasurer of the City of Pittsburgh?

I am.

How long have you been Treasurer of the City of Pittsburgh?  
Since January 13, 1970.

Prior to that time, Mr. Crosetti, what was your occupation?

I was Chief Economist of Jones and Laughlin Steel

Corporation in their Market Development Division. Prior

to that I was their Chief Economic Planner in their Sales Analysis Division.

Q What is your educational background?

A I'm a graduate of Ohio State University. I have a bachelor, B.S. degree and I have a master of business education degree with a major in economics and marketing.

Q Mr. Crosetti, as a result of the testimony introduced by the Plaintiffs in this case have you had an opportunity to make a compilation of the parking taxes paid by those Plaintiffs and compare them with the gross receipts received from parking by those Plaintiffs?

A Yes. Members of the parking tax bureau compiled the gross receipts and the tax paid for the same parking institutions which are submitted in the Plaintiffs' first exhibit and we have totaled those numbers. They indicate --

Q Could I see those, please?

A Yes. This (indicating) is the information for the six months of '70, the six months of 1969, the years '68 and '69 compiled with three Authority garages in and compiled with the three Authority garages out.

Q Did you use those figures, Mr. Crosetti, to make a comparison of the years 1968 and 1969?

414a (400) J. L. Crosetti - Direct

A Yes, sir, I did.

Q And was there a five per cent increase in the parking tax from 1968 to 1969?

A Yes.

Q That was from 10 to 15 per cent?

A Correct.

Q Could you tell us what your comparison revealed?

A For these installations, the total gross receipts and the total taxes, for example for the year '68 was \$5,836,714.00. The taxes that were related to those same institutions were \$558,875.00 leaving revenues after parking taxes of \$5,277,839.00.

Now, for the year '69 those same figures provided us with a total of \$6,410,291.00, taxes of \$908,358.00. If you subtract the taxes from the gross receipts you receive a number of \$5,501,933.00 which indicates roughly a \$325,000.00 increase in gross receipts of these institutions from '68 to '69 after taxes.

Q So that there was an increase in gross receipts after the five per cent increase in the parking tax?

A That is correct.

Q Did you also, Mr. Crosetti, compare the first six months of 1969 with the first six months of 1970?

A We did.

J. L. Crosetti - Direct (401) 415a

Were these figures obtained from your official records in your treasurer's office?

That's correct. These would have been obtained from the taxes filed by these same garages.

What did that comparison show?

That comparison after you subtract the taxes made for the first six months of 1969 from the gross receipts of 1969 in the first six months is \$2,775,798.00. When you conduct that same calculation for the year 1970 the number is \$2,764,632.00, a decline of approximately \$11,000.00 in gross receipts. That was a decline of \$11,000.00 out of a total of \$2,764,000.00 or a three-tenths of one per cent decline in gross receipts in the six-month comparison.

That is the first six months that we are comparing?

That's correct. That's the only period for which there would have been official data.

Mr. Crosetti, does the city operate any parking facilities in the City of Pittsburgh?

Yes, we do.

Does the city operate a parking facility at the Monongahela Wharf?

Yes, we do.

416a (402) J. L. Crosetti - Direct

Q Could you tell the Court what the experience of the city was at that particular location with respect to price increases there?

A Yes, sir. Until May 21 of 1970 and for the entire year of 1969 the price charged for all-day parking during the week at the wharf was 75 cents. On May 21 at my request or prior to that Council made effective a price increase largely doubling the price of parking at the wharf from 75 cents to a dollar and a half.

Do you want me to recite the experience that we have recorded?

Q Go ahead.

A We have only had experience for four months from May 21 of this year and have made a comparison with the similar months for the year 1969, the first full month at which the price increases were in effect give us this experience.

In the year 1970, June, we collected \$19,752.00 for parking receipts on the wharf. For that same period in June, 1969 we collected \$14,665.00 as revenues. The number of automobiles in 1969, the month of June, was 19,150; for a comparable month in June, 1970 it was 16,291. The first year --

MR. BOREMAN: Sorry, I didn't get those

J. L. Crosetti - Direct (403) 417a

figures. Would you mind repeating those figures?

THE WITNESS: 16,291 in June, 1970.

MR. BOREMAN: What was it in 1969?

THE WITNESS: In '69 that number was 19,150. It indicates approximately a 3,000 number automobile decline in the parking because we doubled the rate but a \$5,000.00 increase in our gross receipts.

I could recite similar statistics for July and August. I will give you the latest month of August. The number of cars parked in June -- 1969, August, was 19,275. For 1970, August, it was 19,801. The number of cars has already come back to something similar to the former practice.

The income the city is receiving has gone from in 1969 \$14,456.00 for August to August of 1970, \$23,024.00, a -- excuse me, a \$9,000.00 increase or almost a 50 per cent increase.

MR. BOEHM:

Could you tell the Court something of the location of the

418a (404) J. L. Crosetti - Direct

Monongahela Wharf with respect to the core area of the City of Pittsburgh?

I know Judge Wessel knows, but I am making a record.

A The wharf is located along the Monongahela River at about 30 feet below the average level of the streets that surround it. Consequently, it is not the most desirable parking location because one has to walk up steps at two locations and climb approximately three floors of steps. It is in my opinion a marginal parking area.

Q Would you tell the Court, Mr. Crosetti, what effect, and this is based on your experience as an economist and also the experience that you have gained with respect to parking as City Treasurer of the City of Pittsburgh, the charge that is made for parking has on the demand of parking? Would you just explain that to the Court?

A May I use a term which economists use frequently? It is called the demand curve. At any particular point in time the demand for a particular product has to be related to the price of it. At very low prices, obviously, the demand for a product increases; at very high prices, the demand for a product would diminish. Usually there is a continuum in that it changes gradually and every businessman is obviously trying to locate himself along his demand curve at a point where he will maximize his income.



so as to increase his gross receipts.

The city's doubling of our parking fees indicates that we were formerly not operating anywhere near a maximum of our demand curve. It's not clear from purely doubling it that we are now at a maximum in our demand curve.

What relationship does this have with respect to the ability of a businessman to pass onto the consumer any increase in price?

These are the normal problems that every businessman has to deal with when he is faced with fluctuations in his cost structure. He must at some point decide what price he places upon the product he offers for sale to the public. When his wages increase or any other cost increases he has to make that determination or make less profit.

And with respect to parking, Mr. Crosetti, or I suppose other businesses, also, where volume is concerned, what is significant about volume increase or decrease with respect to price?

Well, unless the parking garages are operating at a maximum capacity whereby they can under no circumstances increase their volume, there would be opportunity to increase their gross receipts and thus alleviate any



420a (406) J. L. Crosetti - Direct

cost increases that they are faced with.

Q You have heard the testimony given in this case, you were in court, is that right?

A That's correct.

Q How does a businessman determine the price that he should charge or how does he know whether he is charging his maximum price?

A He can conduct many studies to determine a theoretical way. In an actual situation he just does it and determines what actually happens in practice.

Q If he hasn't experienced a due increase in volume is he able to tell whether or not he can charge more?

A That would be so, yes. There is nothing in Exhibit A which I have looked at -- I don't know whether I referred to it correctly, the first exhibit.

Q Exhibit 1?

A Exhibit 1 -- that would indicate in any way from an economist's point of view that the price increasing remedies have been exhausted by any of the garages presented in that report. As a matter of fact, Mr. Smith's testimony of Meyers indicated just to the contrary.

MR. MARKS: I object to his commenting a

J. L. Crosetti - Direct (407) 421a

other people's testimony. Is he going to testify on the facts or not?

THE WITNESS: If you will hand me Exhibit 1 I will point out the specific facts.

In the detailed explanation of expenses shown for the years '70 and '69 under the Meyers Parking System exhibit, it was demonstrated by Mr. Smith that they were able to reduce their costs so as to take into consideration the fact that they were not making profits at the rate they desired.

MR. BOREMAN: Can we have something more detailed about that? What costs?

THE WITNESS: The cost figure of \$77,000.00 for payroll, for example, per dollar of gross revenue versus \$86,000.00 per dollar of gross revenue and then when you add up the rest --

MR. BOREMAN: Is that a decrease from seventy-seven to eighty-six?

THE WITNESS: On a ratio basis.

MR. BOREMAN: Well, go ahead.

MR. BOEHM: I think we should permit

422a (408) J. L. Crosetti - Cross

him to go ahead, and then you will have an opportunity to cross-examine him after I am finished.

MR. BOREMAN: I am sorry. I apologize.

MR. BOEHM: You may now begin your cross-examination.

CROSS-EXAMINATION

BY MR. BOREMAN:

Mr. Crosetti, you said something in the beginning about those figures you were reading off.

Does that include the Parking Authority?

No, I did not include the three Parking Authority garages which were formerly included under Parking Service Corporation. I have those figures, however.

I am talking about the figures you read off.

No, I did not include --

It does not include the Parking Authority?

Under Parking Service Corporation, no.

Is it included?

It included 55 institutions, and I think there was a few that were handled by leasing included in Exhibit 1 which were included here. I will give you a copy of --

Let me get it clear.

J. L. Crosetti - Cross (409) 423a

The figures you read off, do they include the Parking Authority facilities operated by Parking Service Corporation?

No, those (indicating) do not.

Mr. Crosetti, I believe you stated that there was a decline in the gross receipts for the six months of 1970 as compared to the six months of 1969, is that right, or am I wrong?

That's right. In a six-month comparison for 55 garage institutions there was an \$11,000.00 decline in gross receipts.

Do you have any figures on net income? Do you know whether there was a decline in net income?

That data is not available to me.

You have seen Plaintiffs' Exhibit 1, have you not?

Yes, I have.

You have made no independent study of your own?

No. The data would not be available to me, sir.

Is that because the parking tax is on gross receipts?

Correct.

Now, Mr. Crosetti, as an economist, for a 20 per cent tax on gross receipts, assuming that this were the first time that the parking tax was passed, how much of an increase

424a (410) J. L. Crosetti -- Cross

would there have to be in gross receipts to cover that 20 per cent tax? Have you computed that?

A Roughly 20 per cent. It would be the inverse number but --

Q Are you testifying to us that roughly 20 per cent would be the amount of the increase?

A If the garages wished to pass it on to their customers,

Q If they wished to pass it on to their customers what percentage of increase would they have to put on to cover a 20 per cent tax?

A Well, you have to make an arithmetic presumption that you are starting out with the number 80 and then if you impose a 20 per cent tax on 80 you would suddenly come up with 16 units which would give you a number of 96; and then if you said, "What is the tax on a gross of 96 at 20 per cent," you keep coming back on yourself. But roughly a 20 per cent tax would result in a larger increase.

Yes, so that if you start with a dollar of gross receipts without any tax, isn't it a fact that it would take a 25 per cent increase or \$1.25 to cover that 20 per cent tax, isn't that true?

A That's rough arithmetic.

As a matter of fact, if you sat down and figured it you

would see that for a 20 per cent tax to be passed on, the gross receipts must be increased 25 per cent. Would you agree to that?

I would agree to that.

So in taking into consideration the figures that you read off showing an increase in gross receipts, did you calculate whether that increase would take care of the increase in taxes?

MR. BOEHM: You are talking about the 20 per cent or the 5 per cent increase?

MR. BOREMAN: I am talking about the 5 per cent increase, obviously, from 1968 to 1969.

THE WITNESS: I didn't do it on a percentage basis. What we did was start out with the gross receipts for both six-month periods. We subtracted from the gross receipts of both six-month periods the taxes actually paid and came up with their net receipts, in effect, after parking tax. So that the number I quoted that had declined by \$11,000.00 contained no taxes in it. You can't really compare what increase would be required



426a (412)

J. L. Crosetti - Cross

there to account for the tax that had already  
been deducted.

BY MR. BOREMAN:

Q So if their receipts declined \$11,000.00 in the first six months of 1970 over the first six months of 1969 you haven't included any tax in that?

A The taxes have been taken out of the gross receipts so that taxes are no longer a consideration.

Q In both years?

A In both years.

Q In other words, you took out from the overall gross receipts 15 per cent in 1969 and 20 per cent in 1970?

A That's correct (indicating).

Q What I am getting at, you first read their gross receipts before the tax and then you stated the tax and then you gave a net figure of their gross receipts, is that right?

A That's right.

Q I believe you also said that the number of cars -- strike that.

You were referring only to the wharf?

A That's correct.

Q Do you have any statistics on the number of cars in the

Plaintiffs' parking garages comparing 1969 and 1970?

A I do not.

Q Now, prior to your becoming City Treasurer, the parking charge at the wharf was 75 cents?

A That's correct.

Q And you thought it was way too low, didn't you?

A That's correct.

Q And so you recommended Council change it, to double it, a dollar and a half, and they did?

A That's right.

Q And the reason you thought it was too low was what?

A The city needed more money.

Q And it was too big of a bargain?

A That's correct. The lot was jam packed at eight o'clock in the morning. Since it's under my responsibility I decided to go park there one morning to see what was going on, and I couldn't get into the lot.

Q Now, it is true that the Monongahela Wharf parking is right off the Penn-Lincoln Parkway, is it not?

A That's true.

Q And you stated it was below the level of the street and that people have to walk up steps, is that right?

A That's correct.



428a (414) J. L. Crosetti - Cross

- Q Did you ever park in Mellon Square Garage?
- A Yes, sir.
- Q Or any of the other Parking Authority garages?
- A That's correct.
- Q There are steps in those garages, too, aren't there?
- A There's an elevator and escalator in the Mellon Garage.
- Q There are also steps?
- A Yes.
- Q Do you know whether people ever use those steps?
- A Yes.
- Q And it is a pretty good convenience to drive down the Parkway and drive right into the Monongahela Wharf, is it not?
- A I think so, a number of people park there. But if you work in the center of town there are no large office buildings located along the Monongahela Wharf. You have to walk a great distance to get there.
- Q But it is easier to get in and it is also easier to get out because it is along the Parkway, wouldn't you say that is some advantage?
- A I would say that's an advantage.
- Q You are aware of what the cost of all-day parking is with the Parking Authority, are you not?

Roughly, yes.

It is about a dollar more than a dollar and a half, isn't it, and also in the private parking, you have heard yesterday the figure two thirty-five or two thirty-six for all-day parking?

That's correct.

MR. BOEHM: That was an average rate.

MR. BOREMAN: Well, we have the rates in evidence, I think, of the Parking Authority.

BY MR. BOREMAN:

So that we could say that, roughly speaking, this all-day rate in your city wharf, city parking facility, is a dollar cheaper than the Public Parking Authority as well as the privately operated garage, is that right?

It's a dollar cheaper than the nine-hour rate.

In the all-day rate?

Yes.

And, of course, the city doesn't pay the parking tax, do they?

No. We wouldn't tax ourselves. The entire gross receipts come to the city. It's an entire tax in that sense. The entire dollar fifty is a tax.

So as an economist you regard that as a tax?

430a (416) J. L. Crosetti - Cross

A It shows on the income schedule of the Treasurer's Office, and those are associated with taxes generally.

Q Does the city have any other income other than taxes?

A Very small, grants of the Federal Government or State Government.

Q Just by way of information, does the city get any revenue from water from charging residents for water bills?

A Yes, sir. The city bills all the residents of the city for the water they receive.

Q Is that a tax?

MR. BOEHM: I have no objection, Your Honor, unless -- if it is short, but if it isn't going to be short I can't see how water bills are relevant.

MR. BOREMAN: I am trying to show the city runs a business and gets income, and he calls it a tax.

BY MR. BOREMAN:

Q Are you familiar with Try Street in the City of Pittsburgh, or Second Avenue, that Try Street lot of Mr. Stabile? It is operated by Alco Parking.

A I am familiar with most of the parking facilities in downtown, but I can't picture this one. What corner is it

J. L. Crosetti - Cross (417) 431a

located on?

Q You know where that lot is generally, don't you, Second Avenue?

A Second Avenue -- What's the other intersection?

MR. McNEIL: Try Street, it's under the railroad back of the city building.

BY MR. BOREMAN:

Q Let us not waste time.

You know where Second Avenue comes into Ross Street, don't you?

A Yes, sir.

Q Right around in that area.

A Yes, sir.

Q The B & O Station.

A Right.

Q Would you say that is roughly as good a lot as the Monongahela Wharf?

A I would say it's similar. It's a little closer to the Public Safety Building and to the Grant Building which are big office buildings.

Q With respect to the general downtown area it is roughly the same, is that right?

A Yes.

432a (418) J. L. Crosetti - Cross

Q Do you know what the all-day rate is in that lot?

A I believe it's 15 cents higher than our wharf parking. I'm not certain of that.

Q Plaintiffs' Exhibit 1 was introduced in evidence and shows it to be \$1.60.

A I believe that's what your --

Q A dollar sixty.

A I believe that's true. Perhaps we should raise our rate another ten cents.

Q So roughly it is equal with your Monongahela parking?

A Yes, sir.

Q Now, Mr. Crosetti, you were speaking of the ability of the parking operators to pass on this tax in the form of a rate increase, and you discussed the economics of demand. I suppose that parking operators are subject to the same economics as other businesses, aren't they?

A Yes.

Q Do you see any difference between them and other businesses insofar as operations, that is the economics of operations?

A No. The economics would be similar.

Q That is they are different because a parking garage is different than a restaurant, let us say, but the

economics are the same.

That's correct.

In other words, you try to fix your price which will bring in the most customers and bring in the most gross receipts? That's right.

And there is a point which you could reach if you increased the price more, you would keep away demand, is that right?

There are two points in an economic demand. At one point you would actually decrease your volume, the number of units coming in would diminish. It would not necessarily be the point at which your total gross receipts would diminish. That is a second point of demand.

Is there a second point where if you increased your prices and decreased your volume you would decrease your gross receipts, is there such a point?

Yes. You would reach a point in a demand curve where you would be losing money.

If that were to occur in the parking business and a five or a ten or a twenty per cent tax was imposed, that would mean you would be losing more money, is that right, if you reached that point, assuming you reached that point?

Assuming you were already losing money, any cost increase



434a (420) J. L. Crosetti - Redirect

would mean that you would go under and a tax would be part of that.

Assume your profit had reached a low level, an increase of price might throw it into the loss column, might it not?

That would be true generally speaking.

Now, Mr. Corsetti, as an economist I think you can tell us this: Does it necessarily follow that if gross receipts go up income goes up?

It doesn't necessarily follow.

MR. BOREMAN: I have no further questions.

REDIRECT EXAMINATION

BY MR. BOEHM:

Mr. Crosetti, just one thing I wanted to mention.

Just a couple of questions ago you said something about an increase in price throwing a business into a loss column. Would you explain what you meant by that?

Does that conclusion always follow or is that conditioned on other factors?

I think I was responding to a question by counsel who said if a business was already near the margin point or losing money, and my response was any cost increase would

push you under. A tax that was a cost increase would obviously push you under.

If they had reached that point in the demand schedule they could go no further in an increase in price?

If they had reached that point in a demand schedule.

But my earlier comments on the same question was there was no evidence presented in Exhibit 1 which had either indicated that volume itself started to fall off or that gross receipts had declined.

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#### RECROSS-EXAMINATION

BY MR. BOREMAN:

Mr. Crosetti, you made no study of the financial affairs of these parking garages other than what you see in

Plaintiffs' Exhibit 1, is that right?

That's correct.

So you are not in position to say whether their volume has or has not fallen off, are you?

I would say that no one in the court is in that position because no evidence has been introduced for anyone to comment on.

That is right, we don't know whether the volume has fallen



off or not, do we?

A That's right.

Q You do know that the private operators in this case have not increased their rates since the effective date of the parking tax, do you not?

A Most of the individual garages here did not post an effective increase after the last tax increase which raised a question in my mind.

Q Your answer is you know that they didn't increase their rates, is that right?

A I understand that to be from this evidence, yes, sir.

Q And that is the source of that, you don't know if otherwise, do you? Don't you know as the City Treasurer whether or not these Plaintiffs have increased their rates since the effective date of this increase in the parking tax? Do you know that or don't you?

A I think there are several in there that had a price increase since the tax went into effect, but most of them did not.

Q You haven't made a study of it, have you?

A No. The only time I learned about this is when my auditors audit the gross receipts of the garage.

MR. BOEHM: They are not required to?

THE WITNESS: They are not required to

report an increase.

MR. BOREMAN: I know that. I just want to have the record show that he either doesn't know or is aware of the fact that there has been no price increase since the effective date, and apparently he has an idea.

MR. BOREMAN:

Mr. Crosetti, is it part of your testimony that this increase in the parking tax for 1970 will have no effect on the net income of these Plaintiffs? Is that what you are saying?

The point of my testimony is it had no effect on their gross receipts after taxes.

It has no effect on their gross receipts after the deduction of taxes, is that what you are saying?

That's right, after the deduction of the parking tax.

How do you account for Exhibit No. 1? You say it is incorrect.

No, I totaled it up. We totaled it up with these exhibits and came to a conclusion about the total.

So this means the total receipts of all the Plaintiffs collectively, is that right?

Fifty-five, yes.

For fifty-five Plaintiffs collectively.

Those figures you used were not the figures taken from Exhibit 1, were they?

Taken from the same institutions.

You mean the same individual facilities?

Right.

MR. BOEHM: The figures Mr. Crosetti is talking about are figures obtained from his office, the Treasurer's records.

Mr. Marks wants to ask a question.

- - -

RECROSS-EXAMINATION

MR. MARKS:

With regard to your testimony, I would like you to look at Exhibit 1 in the projection for 1970 compared with the 1969 figures.

I believe you testified that there was an increase in gross revenue in that period, is that right?

(Witness nods head.)

And approximately what is that increase?

I didn't really testify to the increase in the gross

revenue but merely the increase in the reported taxes.

Look at these figures because I want to test out what you have just testified about.

The increase in gross revenue is approximately what?

\$48,000.00, approximately.

What is the increase in the parking tax in that period?

Parking tax increase, approximately \$70,000.00. But that is a projection for the year 1970.

Based on these figures, the parking tax increase is going to wipe out any increase in projected revenue, isn't that right, and thereby the net result will be to decrease the net operating income of the facility. Is what I have said correct?

If the numbers work out as they have projected, your observations are correct. I should point out --

MR. MARKS: I have no further questions  
on that point.

- - -

## REDIRECT EXAMINATION

Y MR. BOEHM: .

Would you point out what you were going to point out, Mr. Crosetti?

With regard to projections of a type of this order I spent five years with U. S. Steel in their forecasting department, and so I consider that I have an expert testimony to present with regard to economic projections, and I spent at least five of the ten years with Jones and Laughlin in the economic research department making forecasts.

Forecasts are necessary to every business, and I don't want to depreciate it. However, the profit column in the forecast of this nature is crucial. Let me give you a couple.

A tax is 20 per cent in a projection that would be made, the tax is 20 per cent, if you would increase the -

MR. BOREMAN: The tax was 19.6 per cent.

THE WITNESS: I accept that. If you would increase by \$100.00, any income increase, you would automatically have to increase the tax item in the forecast. That would mean

that the managers of the business would have \$80.00 with which to run the rest of the business.

And it makes the conclusion as to net profit very crucial when you itemize each of the expenses in the following. If you presume, and maybe this is a presumption you cannot make, that some of those costs are fixed in terms of other costs, then the profits increase disproportionately in any increase in projection. It would be of an advantage to show low net income by showing a low projection.

- - -

#### RE CROSS-EXAMINATION

MR. BOREMAN:

And if in the projection the costs were not increased over the previous year, that wouldn't dilute the net income, would it, in a period of a rising market?

You would presume that they are fixed and consequently any increases in revenue would accrue pretty directly of profits. And you would have a very sharp increase in profits at that point in the demand curve.



442a (428) J. L. Crosetti - Recross

Q If you didn't increase the expenses, is that right?

A That's correct.

Q So that in the projection as contained in Exhibit 1, would you say it is fair or unfair to carry over certain expenses that can't be determined at that point from the previous year at the same figure without increasing them, such as, for example, insurance payments?

A Fixed payments would be --

Q Or utilities.

A Right.

MR. BOEHM: You asked him whether it was fair or unfair. Do you mean is it accurate or will it affect the accuracy?

BY MR. BOREMAN:

Q I meant is it a fair method of making a projection.

A Yes.

Q And as an economist would you agree we are presently in a period of inflation and it is likely these expenses will rise?

A By their very nature if they are fixed they will not.

Q Those which are not particularly fixed such as, let us say, utility charges or maintenance and repair charges,



J. L. Crosetti - Redirect

(429) 443a

Is it likely that those expenses will rise in the period of inflation?

Yes.

REDIRECT EXAMINATION

BY MR. BOEHM:

Isn't it fair, also, to assume that in a period of inflation all prices will rise including parking tax, including parking fees?

I would think so. It's a cost.

MR. BOEHM: That is all I have.

MR. BOREMAN: No further questions.

MR. BOEHM: I have Lieutenant Jordan here

now.

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444a (430)

W. E. Jordan - Direct

WILLIAM E. JORDAN, called as a witness on behalf of the Defendant, having been first duly sworn, testified as follows:

DIRECT EXAMINATION

BY MR. BOEHM:

State your name for the record, please.

William E. Jordan.

You are a police officer with the City of Pittsburgh, obviously?

Yes.

What is your particular duty with the city as a police officer now?

At the present time I am administrative aid to Superintendent O'Connell.

Did you appear in court because of a recent request made by the City Law Department?

Yes, sir.

Could you tell the Court whether or not within the last few days you talked to Mr. Balzer who is the City Traffic Director?

Yes. This morning around 9:30 a.m. Mr. Balzer called the office and asked if I could get certain information for

W. E. Jordan - Direct

(431) 445a

him pertaining to lady guards and traffic police officers.

I was able to get this information for him from our personnel and finance section.

You got it from the personnel and finance section of what? The City of Pittsburgh Police Operations branch.

Did you relay the information you got from the personnel and finance section to Mr. Balzer?

Yes, I did.

MR. BOEHM: You may cross-examine.

MR. BOREMAN: Are you presenting him as an expert?

Your Honor, we now have testimony that he got the figures from somebody else. I thought he was the man who supplied the figures so I could cross-examine him.

THE WITNESS: I told these people that before I come up here that I got the information from someone else.

MR. BOEHM: Plaintiffs requested Lieutenant Jordan appear here. They also requested Lieutenant McMahon appear here. That's why Lieutenant Jordan is on the stand. I already mentioned we may well find out

Lieutenant Jordan may have gotten those figures from somewhere. I am sure he doesn't carry them around in his head with him.

MR. BOREMAN: The witness Balzer testified he got the figures from Lieutenant Jordan. I assumed Lieutenant Jordan had charge of the figures and could give us the information.

THE COURT: Apparently he got the figures from someone else.

Now, you want to get the someone else who produced the figures, the original party, is that what you are suggesting?

MR. BOREMAN: Your Honor, to expedite things and to see if he can give us the information, if he knows it, I am willing to go with him; but if he says he doesn't know in answer to my questions, then let us have somebody --

MR. BOEHM: He gave his information to Mr. Balzer and Mr. Balzer says it is upon that that he is reciting the figures given to him by Lieutenant Jordan.

MR. BOEHM:

Did you make a notation of the figures that you gave to Mr. Balzer?

Yes, I did.

Let me see them.

(It was handed to counsel.)

MR. BOEHM: I have here, Your Honor, the penciled notations made by Lieutenant Jordan when he obtained this information, the penciled notation made by Mr. Balzer when he obtained the information from Lieutenant Jordan and they both appear to be the same.

MR. BOREMAN: I just want the guy who can give us the information as to the figures.

MR. BOEHM:

Who did you contact, Lieutenant Jordan, to get this information, do you remember the name of the person?

A Mr. Patrick Leaheny.

What is his capacity?

He just works -- he's one of the members of that division, that's all. He was able to get that information.

Do you know where he got it?

48a (434) W. E. Jordan - Direct

No, I don't.

MR. BOEHM: I can't see why we are making such a big issue of this, Your Honor, but I suppose ultimately we can track down somebody who can produce payroll records of all these people.

MR. BOREMAN: Let us hear it.

MR. BOEHM: You can step down.

I will put Mr. Balzer on. They are the same.

MR. BOREMAN: I want him to testify.

MR. BOEHM: I don't want him to testify, I want Mr. Balzer to testify to those figures and he is perfectly competent to do it. They are the same figures. Then we can finish Mr. Balzer's testimony and I can rest my case subject to Lieutenant McMahon coming in.

- - -

G. J. Balzer - Direct (435) 449a

GAYLOR J. BALZER, recalled as a witness on behalf of the Defendant, having been previously duly sworn, resumed the stand and testified further as follows:

DIRECT EXAMINATION (Continued)

MR. BOEHM:

Mr. Balzer, I am going to ask you what the figures were that were obtained relating to the daily cost of employing the traffic policemen in the City of Pittsburgh.

The total daily cost is seventy-four hundred and ninety-two dollars and some odd cents, \$7492.00 in round figures.

This includes lady guards, traffic policemen and anybody assigned from the Tactical Division to traffic.

MR. BOREMAN: This is only the Traffic Division?

THE WITNESS: This is the Traffic Division, lady guards and the Tactical Division which is assigned at times to traffic control.

MR. BOEHM:

Is there a breakdown of those figures there, Mr. Balzer?

Yes, there is.



450A (430) G. J. Balzer - Cross

What is the cost of the lady guards? Are they indicated there?

\$3322.00.

\$3322.00?

That's correct.

Per day?

Per day.

And the remainder you say is --

Traffic Division officers directly connected with traffic, there's \$3398.00, and they estimate that one-third of the Tactical Divisions work traffic and that is \$772.00.

THE COURT: The grand total for all of it, I gather, is \$7492.00, is that correct?

THE WITNESS: That is correct.

MR. BOEHM: You may cross-examine.

- - -

#### CROSS-EXAMINATION

BY MR. BOEHM:

Just so I won't forget, those last figures you quoted, Mr. Balzer, that seventy-four ninety-two was for the entire Traffic Division of the City of Pittsburgh, right?

That is correct.

And that includes all traffic policemen in the City of Pittsburgh whether downtown, Oakland, East Liberty, anywhere?

That is correct.

It includes lady guards which you said is \$3,322.00?

That is correct.

Can you tell us the number of traffic policemen in Pittsburgh today?

No, I can't, but I would imagine that this 116 officers with one inspector, two sergeants and two lieutenants would be the entire complement at the present time of the Traffic Division. But I'm not an authority on traffic, how many men they have.

THE COURT: He can give you the figures, but he doesn't know, that is not his department.

MR. BOEMAN:

Now, you have said you are presently the Traffic Engineer of the City of Pittsburgh. Just what does a traffic engineer do for the City of Pittsburgh? Name his duties. I think I want through this a little bit before on the last question.

452a (438)

G. J. Balzer - Cross

MR. BOEHM; I object to it as repetitious.

MR. BOREMAN: It is cross-examination,

Your Honor. I am not clear.

THE WITNESS: He regulates the flow of traffic, tries to expedite the flow of traffic safely on the streets with the use of signs, signals and markings and starts and institutes any study which is necessary to complete the information necessary.

BY MR. BOREMAN:

Well, when you say regulates the signs of the city, you don't place the signs -- you are in a position of directing how the signs should be placed on the streets, stop signs and red lights, and so forth, is that right? I do not do the work directly. I supervise it.

You supervise it, of course. And you are constantly studying the traffic situation in Pittsburgh to better it, is that right?

That is correct.

And you are interested in how traffic can move smoothly?

That is correct.

And to relieve congestion, are you not?

That is correct.

And that is the general purpose of your department, to try to find better ways of moving traffic, is that right?

Yes, that is right.

For instance, we know that there is quite a bit of congestion down at Stanwix and Liberty because they are tearing up the streets today. You try to find ways of relieving that congestion, do you not?

Right. We try to find out where to place adequate warning signs and give adequate notice to the public ahead of time that something is occurring.

And you studied the various traffic patterns in the city so you might find ways to improve them, is that right?

That's right.

And if new streets or parkways are being built you study that to find the best way of moving the traffic along those through streets or parkways with respect to having little or no congestion?

That is correct.

Now, how much time during any particular month would you say you devote to studying parking garages?

Very little time is devoted to the study of parking garages or lots. In the overall looking at traffic situations in the downtown area if a trouble shows up or as congestion shows up at a particular location, then we

454a (440) G. J. Balzer - Cross

try to pin the problem down as to what is causing that particular --

Q There are times when congestion might occur in a parking garage or lot, is that right?

A Correct.

Q And there are also times when congestion might occur down in front of, let us say, one of the department stores, Kaufmann's or Horne's, is that right?

A That is right.

Q Or in front of a theater or a restaurant. I mean, there are various causes and reasons at a particular time that some unusual congestion will occur, is that right?

A That's correct.

Q Now, you said you observed the peak hours of traffic which you said were between the hours of 7:00 and 9:00 and 4:00 and 6:00.

A That's correct.

Q That is when most people are either coming in the city or leaving the city, is that right?

A That's right.

Q What streets in downtown Pittsburgh would you say have the most congestion?

A Liberty Avenue, Grant Street, Smithfield Street, Wood Street, Fifth Avenue, Sixth Avenue.

- Q Would you say that Fifth and Smithfield is a congested area of downtown during the hours of 7:00 and 9:00 and 4:00 and 6:00?
- A Fifth and Smithfield is a high congested area mainly due to the fact that there are so many pedestrians that cross it.
- Q Isn't that the case with respect to Forbes Avenue and Smithfield, too? Isn't that the same thing with respect to Forbes Avenue and Smithfield, a lot of pedestrians crossing?
- A At Forbes and Smithfield we have "Walk" lights, and that is one -- another reason for traffic congestion is the pedestrians.
- Q Usually there are traffic patrolmen stationed at those corners, are there not?
- A I couldn't tell you if there's one stationed all the time at Forbes at Smithfield. I know there is one usually stationed at Fifth and Smithfield.
- Q Now about Fifth and Grant? That is a pretty congested area, isn't it?
- A Fifth and Grant is a congested area.
- Q And usually a patrolman is stationed there?
- A Usually at normal times there is a traffic man there.

456a (442) G. J. Balzer - Cross

Q And at Fifth and Smithfield is where Kaufmann's Department Store is located, is it not?

A That is correct.

Q And the Mellon Bank?

A Right.

Q And the other corner has Western Pennsylvania Bank, is that right?

A I think it is. I'm not positive what's on the other corner.

Q Would you say that people going in and out of these buildings and cars stopping and picking up people contribute to the congestion of those buildings?

A Definitely. Any stoppage of traffic or stopping of an automobile on the streets contributes to congestion.

Q Both automobiles and pedestrians?

A Right.

Q Would you say that the busses contribute to congestion?

A Any moving vehicle on the street contributes to congestion.

Q Actually, your chief concern about the movement of traffic and congestion relates to the streets of Pittsburgh, is that right?

A That is correct.

Now, isn't it a fact that if you can get the cars off the



streets, that would relieve congestion?

If we could keep them from coming into the downtown area it would relieve congestion, yes.

That isn't my question.

If cars come into the downtown area and you can get them off the streets, to that extent it relieves congestion, does it not?

MR. BOEHM: The question can't be answered. You can't get a car into the downtown area without having it on the street. I object to the form of the question.

MR. BOREMAN: He is an expert, Your Honor, and I am asking him whether getting the cars off the downtown streets relieves congestion.

MR. BOEHM: You mean if they could fly in and be dropped into a downtown garage?

THE COURT: Your objection is overruled. The question is appropriate.

Answer it if you can.

(EXCEPTION NOTED)

THE WITNESS: What was the question again?

458a (444)

G. J. Balzer - Cross

BY MR. BOREMAN:

Q The question is to the extent that you can get automobiles that come into downtown off the street, that relieves congestion, doesn't it?

A Yes, it does relieve congestion.

Q You are familiar with the Public Parking Authority, aren't you?

A Yes, I am.

Q And you know that those garages were built for a specific purpose to get automobiles off the streets, do you not?

A Yes.

Q And the Public Parking Authority has now built garages in the downtown area which park automobiles coming into the downtown area, do they not?

A Yes, they do.

Q And to the extent that they go to the Parking Authority garages, they relieve downtown congestion, do they not?

A If they are on the road to the parking garage they add to the congestion. Once they reach the garage, then they are not part -- and enter the garage they are not part of the congestion.

Q If there were no Parking Authority garages, there would be more congestion on the streets of Pittsburgh, wouldn't

there?

Or if there were no garages, possibly there would not be as many cars for the fact they couldn't bring them downtown if they don't have a place to park.

As Traffic Engineer of Pittsburgh do you advocate we remove all parking garages from the downtown area in Pittsburgh?

No, I don't.

Then, is it your testimony that the parking garages do not relieve congestion?

MR. BOEHM: The witness has already answered the question, Your Honor, exactly the same question.

MR. BOREMAN: I want to hear a statement from him whether the parking garages do not relieve congestion.

MR. BOEHM: It was answered "Yes" before. I assume he won't change his answer. I object to the question.

THE COURT: We will overrule the objection. Answer the question.

(EXCEPTION NOTED)

THE WITNESS: Parking garages both add to the congestion for cars going to the garage

460a (446)

G. J. Balzer - Cross

and relieve the congestion once the cars are  
in the garage.

BY MR. BOREMAN:

Q When you say they add to the congestion going into the garage, you mean by reason of the fact cars are on the street going into a parking garage?

A Any car destined to a parking garage is destined to a generator which in a sense puts another car on the street from one location to another.

MR. BOREMAN: Let me see if I get that.

Could I have that answer read?

(The answer was read.)

BY MR. BOREMAN:

Q If a car was driving from Fifth and Grant down to Fifth and Liberty, that would be part of the traffic congestion, wouldn't it?

A That is correct. Any time a car is moving over a public street it's part of the congestion.

Q You are aware of the Wilbur Smith report, aren't you?

A I am aware of the report. I have not read it thoroughly.

Q You testified that from the Wilbur Smith report we need about 4700 more parking spaces in Pittsburgh.

This is what the Wilbur Smith report --

Would you agree with that conclusion?

Yes. I believe we need more parking spaces in the downtown area of the City of Pittsburgh.

Either in Public Parking Authority garages or in private garages or lots, is that right?

Yes, in some manner, shape or form. However, to clarify this I think the need possibly is on the periphery rather than in the downtown core.

You would rather see the parking garages on the periphery?

Any new ones built, yes.

Mr. Balzer, what do you think will happen to congestion and traffic in the city if we don't get those 4700 new spaces?

If we don't get the 4700 new spaces there will be a lack of -- actually right now there is a deficiency of 4700 spaces as of '69. The lots are filling up and the cars are going elsewhere, whether they go to the North Side or whether they don't use their automobiles to come in to town, the ones that would if there was sufficient spaces.

Do you think that if we don't get those 4700 spaces congestion will be increased or decreased? As a traffic engineer, what do you think?

- A As a traffic engineer, if we don't get the extra 4700 spaces, depending upon what else happens in the City of Pittsburgh, I would say we would possibly get a decrease in automobiles and some other type of transportation.
- Q You think if we don't get these spaces automobiles just won't come to town, is that right?
- A They may double up as car pools or they may ride mass transit or they may park in other areas on the periphery and take mass transit into downtown. If there are no spaces available there is no reason for them to come down here to try to get a space.
- Q But you don't think it will add to congestion if we don't get these spaces? Is that your testimony?
- A I can't see where it is going to add to congestion if we don't have the cars down in the downtown area.
- Q I am referring to Wilbur Smith's conclusion that you adopted that we need, you said, 4700 more spaces in the central business district. That is what he said and you said you agreed to it.

My question to you is, if we don't get it will it or will it not add to congestion in street parking?

MR. BOEHM: Excuse me, before you answer that.

Colloquy

I think, Your Honor, that Wilbur Smith's words were "A demand for that many spaces." But in questioning Mr. McNeill he qualified it by saying "Need."

THE COURT: This is a matter of semantics, I take it. There is a demand for them and we need them and if we don't get them, what is the answer. Give us the works here.

THE WITNESS: All right. If we don't get them in the downtown area, and I haven't read the study far enough to find out whether they even make the stipulation that they -- I don't know whether the stipulation is that these downtown spaces be placed in the downtown core or whether they be placed on the periphery of downtown. I haven't read that report to its conclusion to find out what was stipulated in the report.

If the report is what I would presume it to be, they are asking possibly that the downtown -- that the 4700 deficiencies be built somewhere in the periphery and, therefore, you are going to relieve some of the deficiency



464a (450) G. J. Balzer - Cross  
in the downtown area.

BY MR. BOREMAN:

Q You really don't know because you haven't studied that report?

A That's what I am trying to say. I haven't looked at that report to find out.

Q You are certainly in favor of anything that takes parking off the streets, aren't you?

A I am certainly in favor of that, yes.

Q And you are familiar with why the Public Parking Authority was created, I take it?

A Yes.

Q It was created to take parking off the streets, was it not?

A Right, to build public parking lots so that the expense could be taken care of and the public spaces be available.

Q Are you aware of any new proposed parking garages that the Public Parking Authority is considering?

A I am aware that they are considering a proposal for a certain area, yes.

Q I didn't hear your answer very clearly.

A I am aware of a proposal for a parking lot in a certain location, yes.

Q Are you on a committee that is studying that?

I am now. I wasn't before, is what I am saying. I don't have the facts to say -- to tell you that they are or not.

What committee is that?

The Public Parking Authority Technical Coordinating Committee, and I wasn't on that committee when these studies were made. Mr. Wozniak has gotten together with me since I was appointed Traffic Engineer to go over just exactly what their plans are for the overall picture of the downtown area and the surrounding areas of the City of Pittsburgh which he had promised to do in the near future.

Are you familiar enough with the Parking Authority operations to tell us if they are operating at capacity or near capacity?

No. I don't know whether they are operating at capacity or not, as a fact.

You made the statement that 50 per cent of the downtown area is composed of streets and parking lots?

Right.

Can you break that down and tell us how much of that is devoted to streets and how much to parking lots?

At the present time I couldn't.

You couldn't do that?

No.

466a (452) G. J. Balzer - Cross

- Q — When you say streets, you mean all the streets in the downtown area?
- A All the streets in the downtown area plus the parking lots.
- Q Now, you weren't a member of the Traffic Planning Committee at the time that Kaufmann's Garage was built, were you?
- A No, I was not.
- Q Are you aware that Kaufmann's Garage was built by the Public Parking Authority?
- A No, I was not.
- Q You know now that it is a Public Parking Authority garage, do you not, or don't you know that?
- A I don't know who owns the garage.
- Q You don't know who owns the garage.
- Do you know that it is located on what is now known as Cherry Way?
- A Yes, I know that.
- Q Do you know that it was once referred to as Cherry Alley, but its name was changed?
- A That was before my time.
- Q Mine, too.

So that Kaufmann's Garage built by the Public Parking Authority was built with an entrance on Cherry Way or Cherry Alley.

If you were planning a garage today would you build

a garage opening on an alley in downtown Pittsburgh?

A You are trying a leading question. Depending upon circumstances as to what occurs in that alley and the exists and entrances to that alley. Possibly, yes.

Again, possibly, no. It all depends upon circumstances as they exist.

Q Can you think of any alley or way in downtown Pittsburgh which might be suitable for an entrance to a parking garage?

A At the present time, no.

Q I show you your Defendant's Exhibit B in which is a view of the entrance to Kaufmann's Parking Garage on Cherry Way and ask you which way that sign that says "Sorry, filled up" is pointing? Is that inside or out?

A Inside.

Q I ask you whether on that exhibit you see any cars that are actually entering the garage?

A No.

Q So for all you know the cars on that street might be continuing past the garage? It is possible, isn't it?

A From the picture it's possible that this could be happening.

Q You weren't there when the picture was taken, were you?

A No, I was not there.

Q I will show you Defendant's Exhibit D being a picture of the entrance to Kaufmann's Parking Garage and ask you how many cars are on the street in that picture?

A No cars on the street in that picture.

Q Now, you say this picture was taken for the purpose of making a study of parking garages, is that right, and their effect on traffic?

A To try to clear up any congestion in some way or another that had occurred due to backup from the parking --

Q Before you made the study, how did you know there is backup --

A I rode the streets, walked the streets at the peak periods and seen where the backup was occurring, and not only the peak periods but in the off-peak periods.

Q This picture, Exhibit D, was taken on August -- at 10:45, August something.

Is there any backup in that picture?

A No, there is not.

Q You say you walked the streets and that is where you saw backup?

A That is correct.

G. J. Balzer - Cross

(455) 489a

And you have been in the Traffic Division since 1954?

Yes.

And you started to make this study when?

I started this study in August.

August of 1969. So --

MR. BOEHM: '70.

THE WITNESS: 1970.

BY MR. BOEHMAN:

So from the time you commenced work with the Traffic Division in August of '54 until August, 1970 you made no study of parking garages and what you allege is backup?

I made no study of it nor did I assign anybody to it because Mr. Miscimarra was in charge of it at that time and he made the decision as to what could be done and would be done.

And these are the only pictures, then, of any parking garage that you took?

This is the initial start. We just started in August 23 or 24, and these men are doing this to supplement their regular work, and their regular work takes precedence over this study.

This is not a formal part of the duties of the Traffic

470a (456) G. J. Balzer - Cross

Division, it is just sort of a side duty, is that right?

A It is a part of the traffic planning to look at any congested area to see if the conditions --

Q I understand that, but I asked you the question, you said their regular work takes precedence.

What do you mean by that?

A These men are investigators on the installation of parking meters, they are draftsmen, they make other studies, and when they don't have work that is pressing they will put their time and devote their time to this type of work.

Q In other words, this is a secondary-type of project, is that right?

A It has to be.

Q Why does it have to be?

A Because this is something that we know has to have a thorough study made of it. We can't devote our entire forces to it. Therefore, it must have to be done on a piecemeal basis.

However, the rule to which we want to attain is still the same, to eliminate possibilities like this if it is possible.

Q And you have already come to the conclusion in deciding to make this study that parking garages do cause congestion,



is that your conclusion?

Parking garages do cause congestion periodically through the day, yes.

And that is based on your observation from walking streets?

Walking the streets, driving in the streets and standing and looking at the situation and what has caused the backup

Will you name us another occasion in which you saw backup in a parking garage? Name us the date and time, what parking garages and what date and what time did you see backup?

I don't have dates and times. I did this over a period of time on an observation where I would come down early and ride the streets to see what -- where a backup was at, what was causing it, and things like that. I didn't make notes as to time and date. I knew that I could see that the traffic was backing up from the parking lots.

As far as notes and records are concerned, no.

Can't you name us one place within the last month that you saw backup?

On a specific time you asked for?

Yes.

No, I can't give you specific times where I've seen backups. I've seen backups at parking garages at different times of

the day at Fort Duquesne and Stanwix, at Cherry and Forbes. I've seen backups, yes, but I didn't authenticate it by putting a date and time on it. I wasn't interested at that time in the date and the time.

Q You don't have that.

Mr. Balzer, I am going to show you Exhibit No. 11 which is the parking study of Wilbur Smith for the Pittsburgh Parking Authority, and I am going to ask you to read the first full paragraph on Page 30 of that study.

Would you read it, please?

A "Parking spaces, parking space surplus and deficiencies were determined by relating the adjusted supply to the existing parking demands, thus an overall deficiency of 4120 spaces was established. The highest surpluses were in those blocks containing major parking facilities while the greatest deficiencies are in those blocks containing such generators as Gateway Center, Horne's, Gimbels and Kaufmann's department stores, Federal Building, Post Office and the Mellon-U. S. Steel Building."

Is that enough?

Q Now, would you agree with that statement?

A As to Gateway Center, yes, Horne's, Gimbels, Kaufmann's, Federal Building, Post Office, Mellon-U. S. Steel Building.

Would you say those places are major generators of traffic congestion?

MR. BOEHM: Major generators of what?

BY MR. BOREMAN:

Q Traffic congestion.

A They are major generators of vehicles to the area for the purpose of shopping or work, whatever is necessary.

Q That 1963 study that was introduced into evidence, what is the number of that exhibit -- Defendant's Exhibit H.

Do you know whether that study shows traffic congestion situations in the City of Pittsburgh?

A It's been a long time since I looked at that study.

Q You don't know?

A Right offhand I don't know. I think it does show a buildup of automobiles in the downtown area where you reach the maximum and then the curve drops off again.

Q That is your notion of what it says, but you are not sure, is that right, or one of the subjects it deals with?

A I know there is a report on that. It's a graft on the accumulation of the automobiles in the downtown --

MR. BOEHM: It is in evidence, it will speak for itself.

474a (460)

G. J. Balzer - Redirect

MR. BOREMAN: I want to know what he knows.

BY MR. BOREMAN:

Q Do you know whether it discusses anything about parking garages and their relationship to congestion?

A As I said, I haven't looked at that report for years.

Q You don't know, then?

A No.

MR. BOREMAN: That is all I have, Your Honor.

(Recess taken.)

- - -

#### REDIRECT EXAMINATION

BY MR. BOEHM:

Q Mr. Balzer, Mr. Boreman asked you a question toward the end of his cross-examination with respect to Mr. Smith's report describing department stores, et cetera, as major generators of traffic and you say you would agree with the

A Yes. A department store or any other big office building is a major generator of pedestrians and vehicles.

Q It is a generator of both pedestrian and vehicular traffic

Right. It adds to the congestion, depending upon the mode they come into the city with, whether they come in on mass transit, then they become pedestrians.

Would that department store or other service, whatever it is, be a vehicular generator if there weren't adequate off-street parking on which to place that vehicle while the person was making use of that service?

It could in some ways, yes, if you drop off a husband or the wife, and things like that.

Is there a relationship at all to the generation that the store produces and vehicular generation and the parking spaces available to service that automobile?

Would you ask that question again?

Is there any relationship between the amount of automobile traffic produced downtown and the parking spaces available to handle that traffic?

MR. BOREMAN: I will object to that, Your Honor, unless he predicates it by showing that he has made a real serious study on that, just not an offhand thought.

THE COURT: We will sustain your objection.

Proceed.

(EXCEPTION NOTED)

BY MR. BOEHM:

Q Mr. Balzer, do you know what time the department stores open downtown?

A Yes.

Q What time?

A They open at ten o'clock and twelve o'clock noon.

Q What time do they open in the morning?

A Ten o'clock.

Q Every day?

A Mondays and Thursdays I think they open at noon.

MR. BOEHM: That is all I have.

MR. BOREMAN: No further questions.

MR. BOEHM: I have Lieutenant McMahon here, Judge, so I think we can finish this afternoon. He came in in spite of a flat tire.

THE COURT: It is no longer this afternoon, it is this evening.

- - -

J. F. McMahon - Direct (463) 477a

JOHN F. McMAHON, called as a witness on behalf of the Defendant, having been first duly sworn, testified as follows:

DIRECT EXAMINATION

BY MR. BOEHM:

Q You are a police lieutenant for the City of Pittsburgh, is that right, sir?

A Yes, sir.

Q Are you assigned to the Traffic Division?

A Yes, sir.

Q Are you in charge of one particular phase of the Traffic Division?

A The daylight turn traffic, that would be from 7:00 to 3:00 daily.

Q Did you recently have a telephone call from Mr. Balzer with respect to policemen stationed at garages?

A Yes, sir.

Q Let me show you what has been marked as Defendant's Exhibit G and ask you if that is the report you submitted to him?

A Yes, sir.

Q Is that your signature?



478a (464) J. F. McMahon - Direct

A That's right.

Q Now, where did you get the information that you placed in this report?

A From my experience in the streets.

Q In other words, you didn't check any particular records, right?

A No, sir. No, sir.

Q You knew this of your own personal knowledge?

A Yes, sir.

Q And you are in charge of the men that are placed at these various intersections during the day, is that right?

A Yes, sir.

Q Now, does this report contain all of the locations where policemen are stationed at garages in the City of Pittsburgh or lots in the City of Pittsburgh?

A See, that report is not a constant eight-hour day in these garages. That is a period of time where when there might be a tieup at a garage, garage entrance, we have a man go to

Q Do you have a man at each of these locations for some period --

How often do you have a man in each of these locations?

A Well, just from memory, Kaufmann's Garage there at Cherry and Forbes Avenue, that's a constant detail. At Fourth

J. F. McMahon - Direct (465) 479a

Avenue and Stanwix Street, that's a constant detail.

We must have a man down there. If we don't, you have utter chaos. Ninth and Liberty, there's an entrance there where the old Seventh Avenue Hotel is, the motorists will come up Ninth Street towards the parking lot and if they can't get in they stop, so you have your normal flow of traffic on Liberty Avenue also stopped. Now, if we have a man there we can alleviate that.

Q That is the purpose of the man being there?

A That's right. Yes, sir.

Q Now, are there any men stationed at locations in addition to the ones that you have given to Mr. Balzer here as you say from memory, possibly?

A Well, Mr. Balzer asked me during the day -- you know, we also have the Civic Arena, we must put men up there. Now, here I see (indicating) Sixth and Bigelow. There is not a man there constantly. We take the man from the corner and move him up there.

Q Move him up where?

A Move him up to the garage entrance. We have to do that because when the garage entrance is tied up it will be a short while and the intersection will be tied up so that's the reason for that. Sixth and Fort Duquesne, there's the same answer there. Third and Grant, same reason, Sixth

480a (466) J. P. McMahon - Direct

and Penn. Cherry and Boulevard of the Allies, we must have a man there every evening. If we don't the Boulevard of the Allies is tied up.

Q Now, do you have a man at Cherry Way and Forbes?

A Not constantly, but a good bit of the time we do. It all depends upon the traffic pattern that day.

Q Is there a man at Forbes and Smithfield?

A Forbes and Smithfield --

Q And why is it that you have a reason for a man not being stationed at Forbes and Smithfield, is that what you said, that is one of the largest intersections in the city?

A Well, you must realize Forbes and Smithfield is two one-way streets. Now, up above at the parking lot it's more important to have a man up there because that's where you are going to have your tieup, and that's the reason the man is out there.

MR. BOEHM: I offer in evidence

Exhibit G.

MR. BOREMAN: That is objected to, Your Honor, until I have an opportunity to cross-examine.

THE COURT: All right. We will defer our ruling until you have an opportunity to cross-examine.

CROSS-EXAMINATION

BY MR. BOREMAN:

Q As I understand it, Lieutenant, you are in charge of assigning traffic policemen during the hours you are on duty?

A Yes, sir.

Q How many traffic policemen are there in the City of Pittsburgh altogether?

A You mean actually working at it or assigned to traffic?

Q Actually working at traffic, corner men.

A Corner men -- we have approximately -- I must qualify this because there are times we must take our motorcycle men off of motorcycles and put them on corners due to traffic problems. We have a daylight -- I could say about seven-thirty we have about 19 corner men.

Q Nineteen corner men in the City of Pittsburgh or just downtown?

A We don't have any placed downtown. There's 19 corner men, that is if they are all on, nobody is sick. Then at ten-thirty Monday through Friday we have a complement of ten or more who come out and work until six-thirty in the evening.

Q Why do you increase that?

482a (468) J. F. McMahon - Cross

- A Well, the ten-thirty to six-thirty turn, that helps out the peak period of four to six in the evening.
- Q At various corners in the downtown area?
- A Yes, sir. They move around.
- Q So the regular complement is 19 and at various peak periods there are ten more?
- A There's ten more at ten-thirty, actually. Ten more additional come out Monday through Friday.
- Q And do they work from ten-thirty till when?
- A Six-thirty.
- Q They stay on the corners?
- A They stay on their same corners, yes, sir, or they may - when a man is assigned to a corner he may have an area of the street where there's parking where he must go up there and either give them a tag or move the fellow.
- Q When you talk about assigning these men at corners, their specific station is the corner but they might move over to the entrance of the parking garage on occasion, is that right, when it is needed?
- A They would have to as needed, that's right.
- Q But their station is the corner, isn't that right, their station isn't the entrance to the parking garage?
- A Well, many times we station Smitty at that parking garage

J. F. McMahon - Cross (469) 483a

at Cherry and -- at Kaufmann's on Cherry Way.

Q When cars are coming in and out?

A Yes, sir.

Q But that isn't his sole and specific duty as a traffic policeman, is it? I mean, he goes --

A If you are going to make it like that, I'll tell you, the sole and specific duty of the traffic officer is the protection and lives and property of the citizens of Pittsburgh.

Q With respect to traffic his duty is to move traffic, is that correct?

A That's correct.

Q And avoid congestion?

A That's right.

Q And that means whether it is at the entrance of a parking garage or at the corner or anywhere else in the street, is that right?

A That's right.

Q In other words, if a car is stopped at a place and there was a "No Stopping" sign in front of a department store or restaurant, or parked there, the traffic policeman would go over there and get him to move or give him a ticket?

484a (470)

J. F. McMahon - Cross

- A Correct.
- Q You might have your people even tow him away, isn't that right?
- A That's right.
- Q Down at McCann's there, that man down there, I think you said, at Liberty and Stanwix, he is stationed at the corner?
- A Did I say McCann?

MR. BOEHM: Are you dating yourself again?

MR. BOREMAN: Were we talking about Park  
and Stanwix?

BY MR. BOREMAN:

- Q His official station, is it the corner or is it the entrance to the garage?
- A Well, I'll tell you, the corner and the entrance to the garage are almost the same.
- Q In other words, they are all part of the duties?
- A If that man isn't there then people coming in and out of that garage, you have a traffic problem.
- Q There isn't a traffic tieup the entire day in front of the garage, is there, it is only at certain times?
- A Well, that would be only normal when it's busy, when they



J. P. McMahon - Cross

(471) 485a

are going in or out.

At that corner there, Fourth and Stanwix, if there were no garage would you still have a traffic patrolman there or not?

Today I hardly doubt it because we don't have the traffic man.

You say going along Stanwix at the intersection of Fourth you wouldn't need a traffic man there?

Without the garage there I honestly don't think so because you know that is a one-way street there.

That is because it is a one-way street.

And how about at the corner of Fort Duquesne Boulevard and Stanwix?

Where?

Fort Duquesne Boulevard and Stanwix. Isn't that man, the corner man, at that corner?

Yes, sir.

Are you saying if there was no garage there you wouldn't have a corner man there, or would you?

I imagine we wouldn't have a man there.

You mean at the peak hours from four to six or seven to nine in the morning you wouldn't have a corner man at the intersection of Fort Duquesne Boulevard and Stanwix Street?

A — It's highly possible. You must understand, these policemen lay off sick occasionally and there's only so many ounces of milk in a quart. You use what you have to your best advantage.

Q Are you saying if there were no traffic garages there wouldn't be any traffic policemen downtown?

A I hope I didn't give that illusion to anybody here today. I don't think there is anybody out there that thinks that

Q We would have to have traffic policemen downtown whether there were parking garages or not, is that right?

A We don't have enough traffic policemen.

Q Exactly.

How about at the corner of Fifth and Grant, do we need a traffic policeman there?

A Fifth and Grant, I'm going to cite you a story about Fifth and Grant. You asked me a question, I'm going to give you an honest answer. I'm on a trolley car one night making my rounds on the streetcar and the streetcar man says to me, he says, "Whenever that policeman is not there this is one hell of a corner."

Q He means it is pretty bad?

A You need a man there.

Q You bet you do, at Fifth and Grant.

J. F. McMahon - Cross (473) 487a

We don't always have them there.

There is no parking garage on the corner of Fifth and Grant, is there?

No, sir.

Can you tell me whether you know or not, Lieutenant, has the number of traffic patrolmen downtown been reduced in the last eight or nine years?

Yes.

It has been reduced?

Yes.

Now about around theaters and hotels; we need traffic people there, too, don't we?

Yes, sir.

Let us take the Hilton, you need traffic patrolmen around there, don't you?

We don't have a traffic patrolman assigned down there.

But he has to go down there sometimes and clear up congestion, does he not?

It all depends upon if there is a guest in Pittsburgh -- if there is a big banquet at the Hilton where there is a great attendance, we have to have something down there to even help the people cross the street. You know, we not only control automobiles, we control pedestrian traffic.

488a (474) J. F. McMahon - Cross

Q That is why you need traffic men?

A We need more of them.

Q You bet.

Now, at Sixth and Penn or Sixth and Liberty, I think there is a traffic corner man there, is there not, at Sixth and Liberty?

A Not constantly.

Q I am talking about the peak hours.

A Well, now, you are talking about peak hours. You talk about ball game traffic, also, coming across that Sixth Street Bridge, if you don't have a man there you are lost.

Q And in peak hours you would have to have a man there, wouldn't you?

A If we had the men we would put them there. We don't always have them.

Q In other words, when you don't have them on corners you just don't have enough men?

A That's right.

Q You need more men, don't you?

A Yes, sir.

Q And if they are not there it is because you don't have them, is that right?

A That's right. That's the correct answer.

J. P. McMahon - Cross

(475) 489a

Lieutenant, I have just one more question.

These locations that you mentioned on this notice like Ninth and Liberty, Fourth and Stanwix, Sixth and Bigelow, Cherry and Boulevard of the Allies, particularly Boulevard of the Allies, Sixth and Fort Duquesne Boulevard, Fourth and Ross, Third and Grant, Sixth and Penn, and these other lots, Eleventh and Liberty, Market and Fort Pitt Boulevard, Forbes below Smithfield, Third and Market, Marketplace and Forbes Street, these streets are all that you have mentioned here, they are actually what should be and ought to be termed main arteries in downtown Pittsburgh, aren't they, most of them at least?

Yes. We couldn't do without any of them. If we just did away with Oliver Avenue, see what it would cost us.

MR. BOREMAN: I have no further questions, but I object to introducing this into evidence 'because I don't think it is a correct statement of his testimony.

MR. BOEHM: We will withdraw Exhibit G. I won't offer it.

- - -

## REDIRECT EXAMINATION

BY MR. BOEHM:

Q Lieutenant McMahon, you do as you have testified have policemen at some time during the day Monday through Friday at the various locations read off by Mr. Boreman?

A Yes, sir.

Q Can you tell the Court why it is that the number of traffic patrolmen have been reduced in the City of Pittsburgh?

A You better ask somebody higher than a lieutenant.

THE COURT: You are placing the officer in a difficult position here.

MR. BOEHM: I want him to be honest.

THE WITNESS: I am honest, and I know when to keep my mouth shut.

BY MR. BOEHM:

Q Tell me why --

A I am not going to give you an answer one way or another because it was not my decision to make the cut. You have to ask somebody higher in authority than me.

Q Is it because you can't get the men?

MR. BOREMAN: Objection, Your Honor.

has answered the question.

THE WITNESS: I am the one that's always hollering for more men. We never have enough men, but this has been public knowledge, this has been published in the paper that the Traffic Division has been cut down. Don't ask me why, ask my superiors.

MR. BOREMAN: Let me ask you this question.

MR. BOEHM: I think it is my turn, isn't it?

MR. BOREMAN: I thought you were through. I am sorry.

BY MR. BOEHM:

Q Are you saying you don't know but your superiors might?

A Why, certainly they would. They made the decisions, I didn't.

Q If you don't know, you can't help us out. And you have cited specific instances to Mr. Boreman where patrolmen actually for some time during the day have to alleviate traffic congestion at a parking garage, is that right?

A That's correct.

Q Is that true of all the places that are listed on this



492a (478) J. P. McMahon - Redirect

(indicating) sheet?

A At some period during the week or possibly during the day we have got to delegate police officers to those places I put on that sheet of paper.

Q That didn't really answer my question.

You mean to those garages, the captioned garages, is that what you mean?

A Those are garages and the other ones are lots, that's right. And some of them we don't have to have a man there -- That one at Eleventh and Penn -- but you have to send a man there every once in a while because people are waiting to get in that parking lot and there's no more spaces and they sit there and will not move until we send a policeman down and say move. I have stood and directed traffic myself as a lieutenant at Ninth and Liberty.

Q Let me ask you one more question.

Do you have jurisdiction over anything except the downtown area?

A Anything that happens within the scope of traffic, fires or things like that.

Q What is the boundary limitation of your jurisdiction, does it extend, for example, to East Liberty and Oakland?

A The City of Pittsburgh is my boundaries of jurisdiction,

trafficwise.

Just limited to traffic in the entire city, East Liberty, Oakland, et cetera, is that right?

That's right.

**RE CROSS-EXAMINATION**

**MR. BOREMAN:**

When you say you send a man, you mean you tell the corner man to go over and break up that waiting line?

Yes, and many times I don't have to tell that man. He knows it himself that whenever that's blocked up he will go over on his own.

As a matter of fact, any place in the city if it is blocked up and people are holding up traffic, you would expect a traffic man to go over and break it up, wouldn't you?

Certainly.

**MR. BOEHM:** The City rests.

**MR. BOREMAN:** Thank you, Lieutenant.

If Your Honor please, I just want to ask Your Honor before we adjourn, that exhibit, Plaintiffs' Exhibit 1, containing figures, and so forth, would Your Honor consider

impounding that so it doesn't become a matter of public scrutiny. Counsel has a copy and so does Your Honor, but after the case is over we would like to take it out of the record because we certainly would like to prevent the general public and competitors and everybody else from looking at it. So I make that request of Your Honor.

THE COURT: That has been entered as an exhibit, and when we finish the case you can have your exhibits back.

MR. BOREMAN: At the end of the case?

THE COURT: Yes. That is the usual procedure, and we will try to keep it under wraps while we are giving it serious consideration.

Now, you have rested. Is there any rebuttal testimony?

MR. BOREMAN: No, no rebuttal testimony.

THE COURT: Do you want to submit another brief other than the memoranda brief?

MR. BOREMAN: I think we will want to submit a brief on the testimony, possibly

Certification

(481) 495a

some suggested findings of fact that might be of help to Your Honor.

THE COURT: I am sure that it would.

If you request findings of fact we will permit you that, but I don't want any delays on you getting your brief in. I don't want to have a brief six months from now.

(Whereupon, the hearing was concluded.)

- - -

C E R T I F I C A T I O N

- - -

I, Thomas A. Mustachio, hereby certify that as Official Reporter I took the stenographic notes of testimony at the aforementioned proceedings and the foregoing pages contain a full, true, complete and accurate transcript of all my said notes.

\_\_\_\_\_  
Official Reporter.

- - -

DATA PERTAINING TO THE PARKING  
OPERATIONS OF THE PLAINTIFFS IN  
THE PITTSBURGH PARKING TAX CASE

Does Your Honor know anything about the case? I am  
not sure. I am not sure. I am not sure. I am not sure.  
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THE COURT: That has been stated as the  
evidence, and when we finish the case, you may  
have your exhibits read. I am not sure. I am not sure.  
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I am not sure. I am not sure. I am not sure. I am not sure.

DONALD M. McNEIL  
CONSULTANT ENGINEER  
1120 INVESTMENT BUILDING  
PITTSBURGH, PENNSYLVANIA 15222

MR. McNEIL: Yes, I am not sure. I am not sure.  
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SEPTEMBER 1970  
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FOREWORD

The following sheets present the 1968, 1969 and the projected 1970 Income and Expense statements of the individual parking lots or garages owned or operated by the several Plaintiffs.

Where the operations of a company, partnership or individual comprise several lots and/or garages, but the financial report of the enterprise consists of a consolidated statement, it was necessary, in order to construct the statements for the individual facilities involved, to allocate certain general items of expense such as general office rent, general insurance, pension fund expense, among the individual facilities in direct proportion, or in proportion to revenue or payroll. Such items as revenue, wages and salaries, Parking, Payroll and Business Privilege Taxes, maintenance and repairs, etc., were readily obtained from ledgers maintained for each facility. Although the operating statements constructed for each facility in this manner for the years 1968 and 1969 are unaudited, the total revenue and expenses equal the revenue and operating expenses shown on the audited consolidated statement for the particular enterprise involved.

Regarding the Business Privilege Tax, it should be recognized that the tax paid in any given year is the tax on the previous year's gross revenue.

The 1970 Projection is based on actual revenue for the first six months. This revenue was expanded to a twelve month figure on the basis that the first six months is 49.4% of the twelve month total. This split between the first and last half of the year was developed by totaling the first and last half year's totals for 33 lots and garages in the Downtown area for 1969. With the 1970 Projected Revenue thus established, the Parking Tax for 1970 was computed.

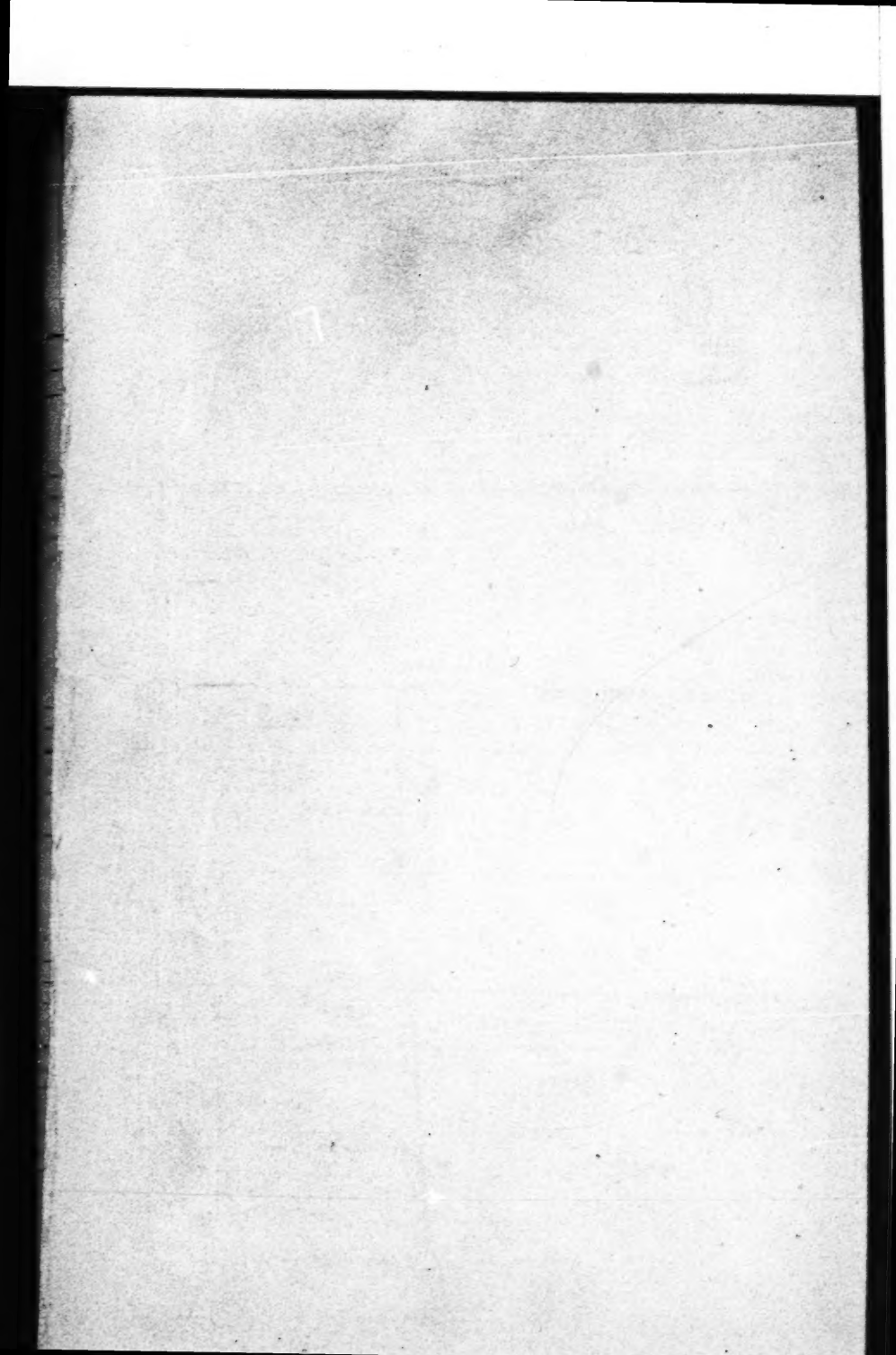
in those cases where rent is partially determined by revenue, the rent for 1970 was calculated accordingly, but where a lease called for a fixed rental, this amount of rent was used.

The average wage rate of garage attendants, the wages of which group comprise approximately 90% of the total payroll, will have increased approximately 10% in 1970 over 1969. In order to be on the conservative side, the Wage and Salary figures shown in this 1970 Projection are the 1969 amounts increased by 8%. All other items of expense shown in the 1970 Projection were assumed as being the same as in 1969.

On the summary sheet for each company, partnership or individual enterprise, there is shown the profit or loss for each facility for 1968 and 1969 and the projected profit or loss for 1970. In addition, there is shown for the year 1969 what the profit or loss would have been had the Parking Tax rate remained at 10%, and for the 1970 Projection what the profit or loss would be if the Parking Tax remained at 15% and what it would be if the Tax were reduced to 10%.

Plaintiffs' Exhibit No. 1

**ALCO PARKING CORPORATION**



## ALCO PARKING CORPORATION

## 1968, 1969 AND PROJECTED 1970 INCOME AND OPERATING COSTS BY INDIVIDUAL FACILITIES

	5th & PENN GARAGE	GREYHOUND GARAGE	I. B. M. GARAGE	GATEWAY TOWERS GARAGE	MANOR GARAGE	P. & L. E. LOT	WHITE TOWER LOT	TRY STREET LOT	MAIDEN LANE LOT	U.S.O. LOT	TOTAL ALL GARAGES & LOTS
1968											
PARKING REVENUE	\$ 380,124	\$ 82,571	\$ 86,848	\$ 127,240	\$ 138,044	\$ 68,368	\$ 35,252	\$ 116,729	\$ 248,808	\$ 59,756	\$ 1,343,740
OPERATING EXPENSE	345,792	93,091	75,814	124,326	133,097	52,811	38,657	101,950	213,068	54,713	1,233,319
OPERATING INCOME (LOSS)	34,332	(10,520)	11,034	2,914	4,947	15,557	(3,405)	14,779	35,740	5,043	110,421
INCOME AS PERCENT OF REVENUE	9.0 %	0	12.7 %	2.3 %	3.6 %	22.8 %	0	12.6 %	14.4 %	8.4 %	8.2 %
1969											
PARKING REVENUE	395,862	839,33	88,886	127,040	149,084	79,198	44,664	121,662	261,083	59,501	1,410,213
OPERATING EXPENSE	367,899	98,034	81,331	137,868	147,848	62,029	47,014	108,657	235,588	56,768	1,343,028
OPERATING INCOME (LOSS)	27,963	(14,101)	6,855	(10,828)	1,236	17,169	(2,350)	13,005	25,495	2,741	67,185
INCOME AS PERCENT OF REVENUE	7.1 %	0	7.8 %	0	0.83 %	21.7 %	0	10.7 %	9.8 %	4.6 %	4.8 %
OPERATING INCOME (LOSS) IF PARKING TAX REMAINED AT 10 %	37,465	(10,236)	14,975	(8,988)	7,891	20,876	(490)	18,571	37,470	5,460	122,994
INCOME WITH PARKING TAX OF 10 % AS PERCENT OF REVENUE	9.5 %	0	17.0 %	0	5.3 %	26.4 %	0	15.3 %	14.4 %	9.2 %	8.7 %
1970 PROJECTION											
PARKING REVENUE	370,445	85,826	97,801	139,443	147,992	82,146	50,162	126,933	293,115	52,583	1,446,446
OPERATING EXPENSE WITH PARKING TAX AT 20 % EFF. 2-1-70	394,347	105,265	91,842	145,079	158,572	66,400	52,571	117,460	266,882	54,009	1,446,446
OPERATING INCOME (LOSS)	(23,902)	(19,439)	5,959	(5,636)	(10,580)	15,746	(2,409)	9,473	26,233	(1,426)	(598)
INCOME AS PERCENT OF REVENUE	0	0	6.1 %	0	0	19.2 %	0	7.5 %	8.9 %	0	0
OPERATING INCOME (LOSS) IF PARKING TAX REMAINED AT 15 %	(6,862)	(15,491)	10,458	(3,544)	(3,048)	19,525	(305)	15,312	39,717	993	56,755
INCOME WITH PARKING TAX OF 15 % AS PERCENT OF REVENUE	0	0	10.7 %	0	0	23.8 %	0	12.1 %	13.5 %	1.9 %	3.9 %
OPERATING INCOME (LOSS) IF PARKING WERE 10 %	11,660	(11,200)	15,348	(1,270)	3,702	23,632	1,982	21,659	54,372	3,622	123,507
INCOME WITH PARKING TAX OF 10 % AS PERCENT OF REVENUE	3.1 %	0	15.7 %	0	2.5 %	28.8 %	4.0 %	17.1 %	18.5 %	6.9 %	8.5 %



## Plaintiffs' Exhibit No. 1

ALCO PARKING CORP.

## OPERATING STATEMENT FOR:

6TH ST.-PENN AVE. GARAGE

480 SPACES

	1968	1969	1970 PROJECTIONS
<b><u>PARKING REVENUE</u></b>	\$380,124	\$395,862	\$370,116
<b><u>OPERATING EXPENSE</u></b>			
1. TAXES			
PARKING	24,154	19,088	72,607
REAL ESTATE			
PAYROLL	1,744	1,927	1,997
BUSINESS PRIVILEGE		2,158	2,175
OTHER			
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY	250,000	250,000	250,000
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST			
DEPRECIATION			
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	30,661	33,505	36,617
MANAGEMENT FEE			
GROUP INSURANCE	1,597	1,777	1,797
PENSION EXPENSE	870	978	978
UNIFORM EXPENSE	150	274	274
4. PROFESSIONAL SERVICE:			
AUDITING	250	250	250
LEGAL	24		
OTHER			
5. GENERAL INSURANCE	2,280	2,665	2,665
6. MAINTENANCE & REPAIRS	12,905	13,131	13,131
7. MATERIALS & SUPPLIES	1,273	843	843
8. UNINSURED LOSSES	19	-	-
9. UTILITIES & TELEPHONE	9,755	10,166	10,166
10. MISCELLANEOUS UNALLOCATED EXP.	107	47	47
TOTAL OPERATING EXPENSE	345,792	367,895	394,347
OPERATING INCOME (LOSS)	34,332	27,967	(24,231)
INCOME AS PERCENT OF REVENUE	9.0	7.1	0

NOTES:



## ALCO PARKING CORP.

## OPERATING STATEMENT FOR:

GREYHOUND GARAGE

180 SPACES

	1968	1969	1970 PROJECTION
<b>PARKING REVENUE</b>	\$ 82,571	\$ 83,933	\$ 85,826
<b>OPERATING EXPENSE</b>			
1. TAXES			
PARKING	8,257	12,258	16,822
REAL ESTATE			
PAYROLL	1,718	1,921	1,921
BUSINESS PRIVILEGE		455	504
OTHER			
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY	42,000	42,000	42,000
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST			
DEPRECIATION	80	80	80
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	31,434	32,721	35,330
MANAGEMENT FEE			
GROUP INSURANCE	2,144	1,950	1,950
PENSION EXPENSE	1,272	1,110	1,110
UNIFORM EXPENSE	554	408	408
4. PROFESSIONAL SERVICE:			
AUDITING	100	100	100
LEGAL			
OTHER			
5. GENERAL INSURANCE	1,422	1,709	1,709
6. MAINTENANCE & REPAIRS	748	596	596
7. MATERIALS & SUPPLIES	876	383	383
8. UNINSURED LOSSES		115	115
9. UTILITIES & TELEPHONE	2,437	2,154	2,154
10. MISCELLANEOUS UNALLOCATED EXP	49	34	34
<b>TOTAL OPERATING EXPENSE</b>	<b>93,091</b>	<b>98,034</b>	<b>105,265</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(10,520)</b>	<b>(14,101)</b>	<b>(19,439)</b>
<b>INCOME AS PERCENT OF REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>

NOTES:

## ALCO PARKING CORP.

## OPERATING STATEMENT FOR:

I.B.M. BUILDING GARAGE 110 SPACES

	1968	1969	1970 PROJECTED
<b><u>PARKING REVENUE</u></b>	\$ 86,818	\$ 88,186	\$ 97,981
<b><u>OPERATING EXPENSE</u></b>			
1. TAXES			
PARKING	8,685	12,879	17,361
REAL ESTATE			
PAYROLL	1,258	1,430	1,118
BUSINESS PRIVILEGE		478	89
OTHER			
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY	37,988	35,988	38,221
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST			
DEPRECIATION	375	473	473
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	22,311	21,172	26,316
MANAGEMENT FEE			
GROUP INSURANCE	1,010	1,997	1,387
PENSION EXPENSE	876	912	912
UNIFORM EXPENSE	411	421	467
4. PROFESSIONAL SERVICE:			
AUDITING	250	250	250
LEGAL			
OTHER			
5. GENERAL INSURANCE	1,462	1,467	1,467
6. MAINTENANCE & REPAIRS	520	175	115
7. MATERIALS & SUPPLIES	568	586	586
8. UNINSURED LOSSES	32	90	90
9. UTILITIES & TELEPHONE			
10. MISCELLANEOUS UNALLOCATED EXP.	18	13	11
TOTAL OPERATING EXPENSE	75,811	81,311	91,882
OPERATING INCOME (LOSS)	11,007	6,875	6,099
INCOME AS PERCENT OF REVENUE	12.7	7.8	6.1
NOTES:			

## ALCO PARKING CORP.

## OPERATING STATEMENT FOR:

GATEWAY TOWERS GARAGE

150 SPACES

	1968	1969	1970 PROJECTION
<b>PARKING REVENUE</b>	\$127,210	\$127,010	\$139,143
<b>OPERATING EXPENSE</b>			
1. TAXES			
PARKING	5,145	5,210	8,015
REAL ESTATE			
PAYROLL	2,774	2,916	2,916
BUSINESS PRIVILEGE		700	837
OTHER	25		
2. EXPENSE RELATED TO USE OF PROPERTY:			
RENT OF PROPERTY	63,143	67,527	67,527
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST			
DEPRECIATION			
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	18,550	19,617	51,586
MANAGEMENT FEE			
GROUP INSURANCE	2,629	2,729	2,729
PENSION EXPENSE	1,992	1,848	1,848
UNIFORM EXPENSE	914	1,010	1,010
4. PROFESSIONAL SERVICE:			
AUDITING	225	250	250
LEGAL			
OTHER			
5. GENERAL INSURANCE	2,235	2,313	2,312
6. MAINTENANCE & REPAIRS	1,510	623	623
7. MATERIALS & SUPPLIES	658	1,114	1,114
8. UNINSURED LOSSES	2,012	1,361	1,361
9. UTILITIES & TELEPHONE (Refund)	(5,130)	---	---
10. MISCELLANEOUS UNALLOCATED EXP.	10	21	21
TOTAL OPERATING EXPENSE	124,326	117,858	115,075
OPERATING INCOME (LOSS)	2,914	(10,828)	(5,636)
INCOME AS PERCENT OF REVENUE	2.3	0	0

## NOTES:

\* Includes revenue from tenant parking on which no parking tax is paid.

ALCO PARKING CORP.			
OPERATING STATEMENT FOR:			
	1968	1969	1970
			PROJ.
<b>PARKING REVENUE</b>	\$139,044	\$146,064	\$147,000
<b>OPERATING EXPENSE</b>			
1. TAXES			
PARKING	13,519	21,143	25,000
REAL ESTATE			
PAYROLL	1,456	1,812	1,500
BUSINESS PRIVILEGE		435	85
OTHER		20	20
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY	80,810	81,570	81,500
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION	107	119	100
INTEREST			
DEPRECIATION			
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	26,515	30,341	28,000
MANAGEMENT FEE			
GROUP INSURANCE	1,050	1,633	1,500
PENSION EXPENSE	1,350	1,218	1,200
UNIFORM EXPENSE	563	637	600
4. PROFESSIONAL SERVICE:			
AUDITING	250	250	250
LEGAL			
OTHER			
5. GENERAL INSURANCE	1,195	1,411	1,400
6. MAINTENANCE & REPAIRS	556	1,238	1,200
7. MATERIALS & SUPPLIES	1,171	611	500
8. UNINSURED LOSSES	95	50	50
9. UTILITIES & TELEPHONE	2,245	2,271	2,200
10. MISCELLANEOUS UNALLOCATED EXP.	135	39	50
TOTAL OPERATING EXPENSE	133,087	147,349	139,000
OPERATING INCOME (LOSS)	6,957	1,235	8,000
INCOME AS PERCENT OF REVENUE	3.5	0.8	5.4
NOTES:			
* Includes revenue from rental parking on which no parking tax is paid			

## ALCO PARKING CORP.

## OPERATING STATEMENT FOR:

P.A.L.E. LOT

600 SPACES

	1968	1969	1970 PROJECTION
<b>PARKING REVENUE</b>	\$ 65,368	\$ 79,198	\$ 92,145
<b>OPERATING EXPENSE</b>			
<b>1. TAXES</b>			
PARKING	6,836	11,627	16,101
REAL ESTATE	284	336	336
PAYROLL	300	311	311
BUSINESS PRIVILEGE		150	475
OTHER			
<b>2. EXPENSE RELATED TO USE OF PROPERTY</b>			
RENT OF PROPERTY	36,019	10,537	19,627
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST			
DEPRECIATION			
<b>3. MANAGEMENT &amp; LABOR COSTS:</b>			
WAGES & SALARIES	5,635	6,024	6,506
MANAGEMENT FEE			
GROUP INSURANCE	359	305	305
PENSION EXPENSE	318	312	312
UNIFORM EXPENSE			
<b>4. PROFESSIONAL SERVICE:</b>			
AUDITING	100	125	125
LEGAL			
OTHER			
<b>5. GENERAL INSURANCE</b>	743	523	523
<b>6. MAINTENANCE &amp; REPAIRS</b>	155	677	577
<b>7. MATERIALS &amp; SUPPLIES</b>			
<b>8. UNINSURED LOSSES</b>	312	-	-
<b>9. UTILITIES &amp; TELEPHONE</b>	433	612	612
<b>10. MISCELLANEOUS UNALLOCATED EXP.</b>	47	57	57
TOTAL OPERATING EXPENSE	52,811	62,029	66,100
OPERATING INCOME (LOSS)	15,557	17,169	15,716
INCOME AS PERCENT OF REVENUE	22.9	21.7	18.2

NOTES:



## ALCO PARKING CORP.

## OPERATING STATEMENT FOR:

WHITE TOWER LOT 60 SPACES

	1968	1969	1970 PROJECTION
<b><u>PARKING REVENUE</u></b>	\$ 35,252*	\$ 44,661*	\$ 50,162*
<b><u>OPERATING EXPENSE</u></b>			
<b>1. TAXES</b>			
PARKING	3,215	5,905	8,965
REAL ESTATE		119	110
PAYROLL	656	701	701
BUSINESS PRIVILEGE		135	267
OTHER	98	5	5
<b>2. EXPENSE RELATED TO USE OF PROPERTY:</b>			
RENT OF PROPERTY	20,184	24,420	25,365
RENT FOR OFFICE - ALLOCATED		154	154
AMORTIZATION			
INTEREST			
DEPRECIATION			
<b>3. MANAGEMENT &amp; LABOR COSTS:</b>			
WAGES & SALARIES	11,795	11,746	12,996
MANAGEMENT FEE			
GROUP INSURANCE	282	906	506
PENSION EXPENSE	636	621	621
UNIFORM EXPENSE			
<b>4. PROFESSIONAL SERVICE:</b>			
AUDITING	125	125	125
LEGAL			
OTHER			
<b>5. GENERAL INSURANCE</b>	759	392	392
<b>6. MAINTENANCE &amp; REPAIRS</b>	96	829	829
<b>7. MATERIALS &amp; SUPPLIES</b>	355	179	179
<b>8. UNINSURED LOSSES</b>	26	168	168
<b>9. UTILITIES &amp; TELEPHONE</b>	329	511	511
<b>10. MISCELLANEOUS UNALLOCATED EXP.</b>	71	201	201
<b>TOTAL OPERATING EXPENSE</b>	38,657	47,014	52,571
<b>OPERATING INCOME (LOSS)</b>	(3,405)	(2,350)	(2,409)
<b>INCOME AS PERCENT OF REVENUE</b>	0	0	0
<b>NOTES:</b>			
*Includes rental parking by U.S. Gov't vehicles			
(post office) on which no parking tax is paid			

## ALCO PARKING CORP.

## OPERATING STATEMENT FOR:

TRY STREET LOT

320 SPACES

	1968	1969	1970 PROJECTION
<b>PARKING REVENUE</b>	\$116,720	\$121,662	\$126,033
<b>OPERATING EXPENSE</b>			
1. TAXES			
PARKING	11,573	17,732	24,870
REAL ESTATE			
PAYROLL	956	005	005
BUSINESS PRIVILEGE		100	730
OTHER		17	17
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY	62,215	66,975	65,075
RENT FOR OFFICE - ALLOCATED		155	155
AMORTIZATION			
INTEREST			
DEPRECIATION			
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	15,100	15,575	13,012
MANAGEMENT FEE			
GROUP INSURANCE	1,024	020	020
PENSION EXPENSE	034	524	524
UNIFORM EXPENSE			
4. PROFESSIONAL SERVICE:			
AUDITING	250	250	250
LEGAL			
OTHER			
5. GENERAL INSURANCE	1,065	1,100	1,100
6. MAINTENANCE & REPAIRS	53	511	511
7. MATERIALS & SUPPLIES	006	725	720
8. UNINSURED LOSSES	300	551	551
9. UTILITIES & TELEPHONE	1,233	223	223
10. MISCELLANEOUS UNALLOCATED EXP.	133	248	245
TOTAL OPERATING EXPENSE	101,950	108,657	117,160
OPERATING INCOME (LOSS)	14,770	13,005	9,873
INCOME AS PERCENT OF REVENUE	12.6	10.7	7.5

NOTES:



## Plaintiffs' Exhibit No. 1

## ALCO PARKING CORP.

## OPERATING STATEMENT FOR:

MAIDEN LANE LOT 600 SPACES

1968

1969

HTO  
PROJECTPARKING REVENUE

\$248,308

\$261,031

\$251,115

OPERATING EXPENSE1. TAXES

## PARKING

24,981

32,081

57,461

## REAL ESTATE

6

6

## PAYROLL

1,976

2,355

2,355

## BUSINESS PRIVILEGE

875

1,587

## OTHER

5

36

36

2. EXPENSE RELATED TO USE OF PROPERTY

## RENT OF PROPERTY

141,074

140,190

141,527

## RENT FOR OFFICE - ALLOCATED

994

994

## AMORTIZATION

## INTEREST

21

21

## DEPRECIATION

3. MANAGEMENT & LABOR COSTS:

## WAGES &amp; SALARIES

35,551

35,153

12,407

## MANAGEMENT FEE

## GROUP INSURANCE

2,132

1,520

1,520

## PENSION EXPENSE

1,210

1,115

1,115

## UNIFORM EXPENSE

4. PROFESSIONAL SERVICE:

## AUDITING

250

250

250

## LEGAL

## OTHER

5. GENERAL INSURANCE

1,531

2,542

2,542

6. MAINTENANCE & REPAIRS

834

1,326

1,326

7. MATERIALS & SUPPLIES

410

1,407

1,407

8. UNINSURED LOSSES

543

797

797

9. UTILITIES & TELEPHONE

346

1,127

1,127

10. MISCELLANEOUS UNALLOCATED EXP.

2,257

95

95

## TOTAL OPERATING EXPENSE

213,068

235,598

246,899

## OPERATING INCOME (LOSS)

35,740

25,433

26,211

## INCOME AS PERCENT OF REVENUE

14.4

9.8

10.4

## NOTES:

## AICO PARKING CORP.

## OPERATING STATEMENT FOR:

U.S.O. 1CT

90 SPACES

	1968	1969	1970 PROJECTION
<b>PARKING REVENUE</b>	\$ 59,756	\$ 59,501	\$ 52,583
<b>OPERATING EXPENSE</b>			
1. TAXES			
PARKING	5,976	8,665	10,306
REAL ESTATE			
PAYROLL	591	650	605
BUSINESS PRIVILEGE		179	357
OTHER		8	9
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY	33,882	32,023	26,507
RENT FOR OFFICE - ALLOCATED		228	228
AMORTIZATION			
INTEREST			
DEPRECIATION			
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	10,650	10,875	11,716
MANAGEMENT FEE			
GROUP INSURANCE	524	911	914
PENSION EXPENSE	636	624	524
UNIFORM EXPENSE			
4. PROFESSIONAL SERVICE:			
AUDITING	125	125	125
LEGAL			
OTHER			
5. GENERAL INSURANCE	799	770	577
6. MAINTENANCE & REPAIRS	302	753	753
7. MATERIALS & SUPPLIES	609	400	400
8. UNINSURED LOSSES	63	37	37
9. UTILITIES & TELEPHONE	454	590	580
10. MISCELLANEOUS UNALLOCATED EXP.	102	185	185
<b>TOTAL OPERATING EXPENSE</b>	<b>54,713</b>	<b>56,750</b>	<b>53,964</b>
<b>OPERATING INCOME (LOSS)</b>	<b>5,043</b>	<b>2,751</b>	<b>(1,381)</b>
<b>INCOME AS PERCENT OF REVENUE</b>	<b>8.4</b>	<b>4.6</b>	<b>0</b>

NOTES:

ALCO PARKING CORPORATIONPARKING RATES PRESENTLY IN EFFECTALLEGHENY CENTER GARAGEIn Allegheny Center, Northside

RATES EFFECTIVE FEBRUARY 1, 1970

DAY RATES

8:00 A.M. - 10:00 P.M.:

1 Hour or Less - - - - -	\$ .25
2 Hours or Less - - - - -	\$ .50
Each additional hour to 10 hours	\$ .25
Over 10 hours to 24 hours - - -	\$ 2.75
Monthly - - - - -	\$33.00
Special Ticket Rate (20 Tickets)-	\$14.00

NIGHT RATES

6:00 P.M. - 8:00 A.M.:

1 Hour or Less - - - - -	\$ .35
2 Hours or Less - - - - -	\$ .50
3 Hours or Less - - - - -	\$ .75
4 Hours or Less - - - - -	\$ 1.00
2 A.M. to 8 A.M. - - - - -	\$ 1.00
24 Hours Maximum - - - - -	\$ 2.75

\* Rates are fixed by Pittsburgh Parking Authority in consultation with Lescom, Inc.

SIXTH & PENN GARAGECORNER of Sixth Street & Penn Avenue

RATES EFFECTIVE FEBRUARY 1, 1969

DAY RATES

1 Hour - - - - -	\$ .75
2 Hours - - - - -	\$ 1.00
3 Hours - - - - -	\$ 1.25
4 Hours - - - - -	\$ 1.50
5 Hours - - - - -	\$ 1.75
6 Hours - - - - -	\$ 2.00
7 to 8 Hours - - - - -	\$ 2.25
8 to 9 Hours - - - - -	\$ 2.50
8 to 24 Hours - - - - -	\$ 2.50

NIGHT RATES

1 Hour - - - - -	\$ .75
2 Hours - - - - -	\$ 1.00
3 Hours to 3 A.M. - - - - -	\$ 1.25
3 Hours to 8 A.M. - - - - -	\$ 1.50
5:30 P.M. to 8 A.M. - - - - -	\$ 1.50
Monthly Rate - - - - -	\$33.00

Plaintiffs' Exhibit No. 1

515a

ALCO PARKING CORPORATION - Contd.

GREYHOUND GARAGE

Penn Avenue at 18th Street

RATES EFFECTIVE FEBRUARY 1, 1969

DAY RATE

NIGHT RATE

Hour	-----	\$ .60
Hour	-----	\$ .70
Hour	-----	\$ .90
Hour	-----	\$ 1.00
Hour	-----	\$ 1.30
to 6 Hours	-----	\$ 1.50
to 10 Hours	-----	\$ 1.75
Hour	-----	\$ 1.90
Hour	-----	\$ 2.15
to 24 Hours	-----	\$ 2.40

IBM GARAGE

Boulevard of the Allies & Stanwix Street

RATES EFFECTIVE DECEMBER 31, 1969

DAY RATE

NIGHT RATE

Hour	-----	\$ .75	1 Hour	-----	\$ .75
Hour	-----	\$ 1.00	2 Hours to 3:00 A.M.	-----	\$ 1.00
Hour	-----	\$ 1.25	6:00 P.M. to 3:00 A.M.	-----	\$ 1.25
Hour	-----	\$ 1.50	6:00 P.M. to 8:00 A.M.	-----	\$ 2.00
Hour	-----	\$ 1.75			
Hour	-----	\$ 2.00			
Hour	-----	\$ 2.25			
to 18 Hours	-----	\$ 2.50			
to 16 Hours	-----	\$ 2.75			
to 24 Hours	-----	\$ 3.00			
Monthly Rate		\$44.00			

ALCO PARKING CORPORATION - Contd.GATEWAY TOWERS GARAGEFt. Duquesne Boulevard & Commonwealth Place

RATES EFFECTIVE IN 1968

DAY RATE

1 Hour	-----	\$ .50
2 Hours	-----	\$ .75
3 Hours	-----	\$ 1.00
Each additional hour	-----	\$ .25
Maximum for 24 hours	-----	\$ 3.00
Monthly Rate	-----	\$39.00
Weekly Rate	-----	\$15.00

NIGHT RATE

1 Hour or Less	-----	\$ .75
2 Hours	-----	\$ 1.00
6:00 P.M. to 3:00 A.M.	-----	\$ 1.00
6:00 P.M. to 8:00 A.M.	-----	\$ 1.75

MANOR GARAGEForbes Avenue near Ross Street

RATES EFFECTIVE FEBRUARY 1, 1969

DAY RATE

1 Hour	-----	\$ .65
2 Hours	-----	\$ .85
3 Hours	-----	\$ 1.00
4 Hours	-----	\$ 1.30
5 Hours	-----	\$ 1.50
5 to 9 Hours	-----	\$ 1.70
Each additional hour	-----	\$ .20
Maximum	-----	\$ 2.50
Monthly Rate	-----	\$37.00

NIGHT RATE

4:00 P.M. to Midnight	-----	\$ .35
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P. & L. E. LOTFormer Freight Yard, South End Of Smithfield Street Bridge

RATES EFFECTIVE FEBRUARY 1, 1969

DAY RATE

All Day	-----	\$ .75
---------	-------	--------

NIGHT RATE

ALCO PARKING CORPORATION - Contd.WHITE TOWER LOTLiberty Avenue between 10th and 11th StreetsRATES EFFECTIVE FEBRUARY 1, 1969DAY RATENIGHT RATE

1 Hour	----- \$ .60	1 Hour	----- \$ .60
2 Hours	----- \$ .85	2 Hours	----- \$ .85
3 Hours	----- \$ 1.15	Over 2 Hours to 12:00 Midnight	----- \$ 1.15
4 Hours	----- \$ 1.40	Saturday Parking	----- \$ 1.15
5 Hours	----- \$ 1.65		
6 Hours	----- \$ 1.90		
7 Hours	----- \$ 2.15		
8 Hours	----- \$ 2.15		
Monthly Parking	----- \$32.50		

TRY STREET LOTSecond Avenue near Try StreetRATES EFFECTIVE FEBRUARY 1, 1969DAY RATENIGHT RATE

7:00 A.M. to 6:00 P.M.	----- \$ 1.60
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MAIDEN LANE LOT10th Street to 11th Street, North of Penn AvenueRATES EFFECTIVE FEBRUARY 1, 1969DAY RATENIGHT RATE

All Day	----- \$ 1.50	5:00 P.M. to 6:00 A.M.	----- \$ .60
		Saturday Parking	----- \$ 1.15

U. S. O. LOTF-C R. R. StationRATES EFFECTIVE FEBRUARY 1, 1969DAY RATENIGHT RATE

1 Hour	----- \$ .70	6:00 P.M. to 8:00 A.M.	----- \$ 1.00
2 Hours	----- \$ .85	Saturday Parking	----- \$ 1.15
3 Hours	----- \$ 1.15	Sundays & Holidays	----- \$ 1.00
4 Hours	----- \$ 1.40		
5 Hours	----- \$ 1.65		
6 Hours	----- \$ 1.90		
7 to 12 Hours	----- \$ 2.50		



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Plaintiffs' Exhibit No. 1

WILLIAM FERGUSON PARKING LOTS





## WILLIAM PENN PARKING LOTS

## 1968, 1969 AND PROJECTED 1970 INCOME AND OPERATING COSTS BY INDIVIDUAL FACILITIES

1968	WATER ST. LOT	PENN- BARKER LOT	BARRY LOT	DUQUESNE LOT	10th ST. & PENN LOT	MOSQUE LOT	MASONIC TEMPLE LOT	WASHINGTON PLAZA LOT	BIGELOW APARTMENTS GARAGE	TOTAL ALL LOTS & GARAGES
PARKING REVENUE	\$ 45,580	\$ 19,581	\$ 59,663	\$ 59,712	\$ 30,431	\$ 86,532	\$ 127,483	\$ 49,919	\$ 92,417	\$ 570,318
OPERATING EXPENSE	33,530	22,870	63,031	52,979	26,335	80,276	89,318	42,527	98,916	509,827
OPERATING INCOME (LOSS)	12,050	(4,289)	(3,368)	7,733	4,096	6,256	38,165	7,392	(6,544)	60,491
INCOME AS PERCENT OF REVENUE	26.4%	0	0	11.3%	13.5%	7.2%	29.9%	14.8%	0	10.6%

1969

PARKING REVENUE	53,766	19,635	65,907	67,326	48,688	97,596	148,586	62,776	88,762	653,042
OPERATING EXPENSE	56,230	23,331	66,056	60,437	41,109	91,110	113,499	55,596	97,682	605,050
OPERATING INCOME (LOSS)	(2,464)	(3,696)	(1,149)	6,889	7,579	6,486	35,087	7,180	(8,920)	47,992
INCOME AS PERCENT OF REVENUE	0	0	0	10.2%	15.6%	6.6%	23.6%	11.4%	0	7.3%
OPERATING INCOME (LOSS) IF										
PARKING TAX REMAINED AT 10%	9	(2,792)	2,874	9,982	9,835	11,023	41,928	10,086	(7,188)	75,765
INCOME WITH PARKING TAX OF 10%										
AS PERCENT OF REVENUE	0	0	4.4%	14.8%	20.2%	11.3%	28.2%	16.1%	0	11.6%

1970 PROJECTION

PARKING REVENUE	56,117	19,654	70,628	70,798	56,668	97,470	126,704	70,547	92,785	661,571
OPERATING EXPENSE WITH PARKING TAX AT 20% EFF. 2-1-70	60,458	25,172	71,604	66,022	47,280	97,593	131,215	62,903	103,027	665,274
OPERATING INCOME (LOSS)	(4,341)	(5,518)	(976)	4,776	9,388	(123)	(4,511)	7,644	(10,242)	(3,703)
INCOME AS PERCENT OF REVENUE	0	0	0	6.7%	16.9%	0	0	10.8%	0	0
OPERATING INCOME (LOSS) IF PARKING TAX REMAINED AT 15%	(1,759)	(4,425)	1,297	8,174	11,995	4,360	1,317	10,889	(8,458)	23,389
INCOME WITH PARKING TAX OF 15%										
AS PERCENT OF REVENUE	0	0	1.8%	11.5%	21.1%	4.5%	1.0%	15.4%	0	3.5%
OPERATING INCOME (LOSS) IF PARKING WERE 10%	1,046	(3,412)	5,805	11,714	14,828	9,234	7,653	14,416	(6,523)	54,761
INCOME WITH PARKING TAX OF 10%										
AS PERCENT OF REVENUE	1.9%	0	8.2%	16.5%	26.2%	9.5%	6.0%	20.4%	0	8.3%

## Plaintiffs' Exhibit No. 1

WM. PENN PARKING LOTS

## OPERATING STATEMENT FOR:

BARRY LOT

13 Years

1970  
PROJECTPARKING REVENUEOPERATING EXPENSE

## 1. TAXES

PARKING

REAL ESTATE

PAYROLL

BUSINESS PRIVILEGE

OTHER

## 2. EXPENSE RELATED TO USE OF PROPERTY

RENT OF PROPERTY

RENT FOR OFFICE - ALLOCATED

AMORTIZATION

INTEREST

DEPRECIATION

## 3. MANAGEMENT &amp; LABOR COSTS:

WAGES &amp; SALARIES

MANAGEMENT FEE

GROUP INSURANCE

PENSION EXPENSE

UNIFORM EXPENSE

## 4. PROFESSIONAL SERVICE:

AUDITING

LEGAL

OTHER

## 5. GENERAL INSURANCE

## 6. MAINTENANCE &amp; REPAIRS

## 7. MATERIALS &amp; SUPPLIES

## 8. UNINSURED LOSSES

## 9. UTILITIES &amp; TELEPHONE

## 10. MISCELLANEOUS UNALLOCATED EXP.

TOTAL OPERATING EXPENSE

OPERATING INCOME (LOSS)

INCOME AS PERCENT OF REVENUE

NOTES:

1968

1969

\$ 59,663

\$ 65,007

\$ 70,400

5,966

6,611

11,211

16,520

11,936

11,936

816

890

890

335

35

18,000

18,000

18,000

100

100

100

662

613

613

16,520

15,718

15,977

971

963

963

570

655

655

374

372

372

165

165

777

666

666

165

165

698

808

808

915

916

916

382

326

326

63,301

66,056

71,481

(3,638)

(119)

(95)

0

0

0

## MIL. PEAK PARKING LOTS

## OPERATING STATEMENT FOR:

DEQUEW LOT

105 Spaces

	1968	1969	1970 PROJECTION
<b>PARKING REVENUE</b>	\$ 59,712	\$ 67,326	\$ 70,708
<b>OPERATING EXPENSE</b>			
1. TAXES			
PARKING	5,971	9,326	11,071
REAL ESTATE		1,979	1,979
PAYROLL	631	651	651
BUSINESS PRIVILEGE		313	313
OTHER			
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY	25,127	30,309	30,770
RENT FOR OFFICE - ALLOCATED	100	100	100
AMORTIZATION			
INTEREST		276	276
DEPRECIATION	662	657	657
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	12,321	11,619	12,580
MANAGEMENT FEE			
GROUP INSURANCE	760	566	566
PENSION EXPENSE	313	313	313
UNIFORM EXPENSE			
4. PROFESSIONAL SERVICE:			
AUDITING	171	190	190
LEGAL		175	175
OTHER			
5. GENERAL INSURANCE	777	162	162
6. MAINTENANCE & REPAIRS		175	179
7. MATERIALS & SUPPLIES	507	189	186
8. UNINSURED LOSSES	91	322	322
9. UTILITIES & TELEPHONE	932	868	968
10. MISCELLANEOUS UNALLOCATED EXP.	209	231	231
TOTAL OPERATING EXPENSE	52,679	60,137	66,022
OPERATING INCOME (LOSS)	6,733	6,899	4,776
INCOME AS PERCENT OF REVENUE	11.3	10.2	6.7

NOTES:

## WK. PEARL PARKING LOTS

## OPERATING STATEMENT FOR:

10TH &amp; PENN LOT

50 Years

	1968	1969	1970 PROJECT
<b><u>PARKING REVENUE</u></b>	\$ 30,431	\$ 49,630	\$ 5,600
<b><u>OPERATING EXPENSE</u></b>			
1. TAXES			
PARKING	3,013	7,125	11,100
REAL ESTATE			
PAYROLL	372	655	52
BUSINESS PRIVILEGE		218	74
OTHER			
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY	12,150	16,000	12,100
RENT FOR OFFICE - ALLOCATED	100	100	100
AMORTIZATION			
INTEREST		200	200
DEPRECIATION	331	175	175
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	7,262	11,732	12,500
MANAGEMENT FEE			
GROUP INSURANCE	176	551	59
PENSION EXPENSE	251	311	311
UNIFORM EXPENSE			
4. PROFESSIONAL SERVICE:			
AUDITING	138	275	275
LEGAL		313	313
OTHER			
5. GENERAL INSURANCE	354	196	196
6. MAINTENANCE & REPAIRS	101	316	316
7. MATERIALS & SUPPLIES	515	377	377
8. UNINSURED LOSSES		30	30
9. UTILITIES & TELEPHONE	160	783	783
10. MISCELLANEOUS UNALLOCATED EXP.	75	173	173
TOTAL OPERATING EXPENSE	26,335	41,109	47,200
OPERATING INCOME (LOSS)	4,096	7,529	9,400
INCOME AS PERCENT OF REVENUE	13.5	15.6	16.6
NOTES:			



## WM. PENN PARKING LOTS

## OPERATING STATEMENT FOR:

MOSQUE LOT

200 Spaces

	1968	1969	1970 PROJECTION
<b>PARKING REVENUE</b>	\$ 86,532	\$ 97,556	\$ 97,170
<b>OPERATING EXPENSE</b>			
<b>1. TAXES</b>			
PARKING	8,653	14,227	19,104
REAL ESTATE		2,669	2,669
PAYROLL	298	1,109	1,109
BUSINESS PRIVILEGE		497	586
OTHER		70	70
<b>2. EXPENSE RELATED TO USE OF PROPERTY:</b>			
RENT OF PROPERTY	15,100	15,100	15,100
RENT FOR OFFICE - ALLOCATED	100	100	100
AMORTIZATION			
INTEREST		400	100
DEPRECIATION	952	952	952
<b>3. MANAGEMENT &amp; LABOR COSTS:</b>			
WAGES & SALARIES	19,519	19,811	21,120
MANAGEMENT FEE			
GROUP INSURANCE	137	612	612
PENSION EXPENSE	275	314	314
UNIFORM EXPENSE			
<b>4. PROFESSIONAL SERVICE:</b>			
AUDITING	538	550	550
LEGAL		698	698
OTHER			
<b>5. GENERAL INSURANCE</b>	1,118	835	835
<b>6. MAINTENANCE &amp; REPAIRS</b>	336	654	694
<b>7. MATERIALS &amp; SUPPLIES</b>	820	663	663
<b>8. UNINSURED LOSSES</b>	325	181	181
<b>9. UTILITIES &amp; TELEPHONE</b>	846	517	517
<b>10. MISCELLANEOUS UNALLOCATED EXP.</b>	225	236	236
<b>TOTAL OPERATING EXPENSE</b>	80,275	71,110	97,593
<b>OPERATING INCOME (LOSS)</b>	6,256	6,446	(123)
<b>INCOME AS PERCENT OF REVENUE</b>	7.2	6.6	0
<b>NOTES:</b>			

WM. PEAN PARKING LOTS

**OPERATING STATEMENT FOR:**

	MASONIC TEMPLE LOT		360 Spaces
	1968	1969	1970
<b>PARKING REVENUE</b>	\$127,183	\$148,596	\$126,700
<b>OPERATING EXPENSE</b>			
1. TAXES			
PARKING	12,718	21,699	26,318
REAL ESTATE			
PAYROLL	960	1,111	1,111
BUSINESS PRIVILEGE		756	92
OTHER			
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY	18,000	57,000	70,000
RENT FOR OFFICE - ALLOCATED	200	200	200
AMORTIZATION			
INTEREST		610	610
DEPRECIATION	1,111	1,119	1,116
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	13,779	20,553	21,997
MANAGEMENT FEE			
GROUP INSURANCE	514	768	768
PENSION EXPENSE	377	311	311
UNIFORM EXPENSE			
4. PROFESSIONAL SERVICE:			
AUDITING	900	837	837
LEGAL			
OTHER		1,017	1,017
5. GENERAL INSURANCE	1,663	858	861
6. MAINTENANCE & REPAIRS	328	1,057	1,057
7. MATERIALS & SUPPLIES	1,230	1,097	1,097
8. UNINSURED LOSSES	194	1,690	1,690
9. UTILITIES & TELEPHONE	1,856	2,073	2,073
10. MISCELLANEOUS UNALLOCATED EXP.	175	311	311
TOTAL OPERATING EXPENSE	89,315	113,199	131,215
OPERATING INCOME (LOSS)	38,165	35,087	(4,515)
INCOME AS PERCENT OF REVENUE	29.9	23.6	9
NOTES:			



## WASH. STATE PARKING LOTS

## OPERATING STATEMENT FOR:

WASHINGTON PLAZA LOT

130 Spaces

	1968	1969	1970 PROJECTION
<b>PARKING REVENUE</b>	\$ 15,519	\$ 62,776	\$ 70,547
<b>OPERATING EXPENSE</b>			
1. TAXES			
PARKING	1,592	2,194	13,827
REAL ESTATE			
PAYROLL	457	627	627
BUSINESS PRIVILEGE		319	377
OTHER			
2. EXPENSE RELATED TO USE OF PROPERTY:			
RENT OF PROPERTY	24,796	25,727	11,114
RENT FOR OFFICE - ALLOCATED	100	100	100
AMORTIZATION			
INTEREST		257	257
DEPRECIATION	504	613	613
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	8,929	22,209	12,106
MANAGEMENT FEE			
GROUP INSURANCE	353	256	256
PENSION EXPENSE	270	31	31
UNIFORM EXPENSE			
4. PROFESSIONAL SERVICE:			
AUDITING	295	374	354
LEGAL		112	112
OTHER			
5. GENERAL INSURANCE	553	356	356
6. MAINTENANCE & REPAIRS	174	116	116
7. MATERIALS & SUPPLIES	527	182	182
8. UNINSURED LOSSES	31	27	27
9. UTILITIES & TELEPHONE	559	1,003	1,003
10. MISCELLANEOUS UNALLOCATED EXP.	278	113	113
TOTAL OPERATING EXPENSE	42,527	55,556	62,903
OPERATING INCOME (LOSS)	7,392	7,190	7,644
INCOME AS PERCENT OF REVENUE	14.8	11.4	10.8
NOTES:			

WM. PENN PARKING LOTS			
OPERATING STATEMENT FOR: HIGELow APARTMENTS GARAGE 150 SWING			
	1968	1969	1970 PROJECTION
<b><u>PARKING REVENUE</u></b>	\$ 92,417*	\$ 88,752*	\$ 92,75*
<b><u>OPERATING EXPENSE</u></b>			
1. TAXES			
PARKING	3,861	5,496	7,996
REAL ESTATE			
PAYROLL	2,118	2,181	2,121
BUSINESS PRIVILEGE		509	511
OTHER			
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY	36,000	36,000	36,000
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST			
DEPRECIATION			
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	42,976	40,634	43,895
MANAGEMENT FEE			
GROUP INSURANCE	3,455	2,729	2,729
PENSION EXPENSE	2,850	2,094	2,094
UNIFORM EXPENSE	780	800	800
4. PROFESSIONAL SERVICE:			
AUDITING	1,650	1,625	1,625
LEGAL	1,203	1,200	1,200
OTHER			
5. GENERAL INSURANCE	1,877	1,940	1,940
6. MAINTENANCE & REPAIRS	725	346	346
7. MATERIALS & SUPPLIES	902	822	822
8. UNINSURED LOSSES	564	1,235	1,235
9. UTILITIES & TELEPHONE			
10. MISCELLANEOUS UNALLOCATED EXP.		11	11
TOTAL OPERATING EXPENSE	98,961	97,682	103,071
OPERATING INCOME (LOSS)	(6,544)	(8,920)	(10,321)
INCOME AS PERCENT OF REVENUE	0	0	0
NOTES:			
*Includes revenue from Tenant Parking on which no parking tax is paid.			

WILLIAM FIRM PARKING LOT  
PARKING RATES PRESENTLY IN EFFECT

WATER STREET LOT  
 119-129 Ft. Pitt Boulevard  
 RATES EFFECTIVE FEBRUARY 1, 1969

DAY RATES

1 Hour	-----	\$ .60
2 Hours	-----	\$ .85
3 Hours	-----	\$ 1.10
4 Hours	-----	\$ 1.65
5 Hours to 24 Hours	-----	\$ 1.90
Monthly Rate	-----	\$36.00
Effective January 1, 1970		

NIGHT RATES

Night Parking	-----	\$ .75
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PENN-BARKER LOT  
Penn Avenue & Barker Place  
 RATES EFFECTIVE SEPTEMBER 15, 1969

DAY RATES

1/2 Hour	-----	\$ .60
1 Hour	-----	\$ .90
2 Hours	-----	\$ 1.25
Each Additional Hour	-----	\$ .25
Maximum	-----	\$ 3.50

NIGHT RATES

1 Hour	-----	\$ .85
Over 1 Hour to 3 A.M.	-----	\$ 1.35
6 P.M. to 8 A.M.	-----	\$ 2.00
Maximum for 24 Hours	-----	\$ 3.50

BARNY LOT  
Penn Avenue at Seventh Street  
 RATES EFFECTIVE SEPTEMBER 15, 1969

DAY RATES

1/2 Hour	-----	\$ .60
1 Hour	-----	\$ .80
1 1/2 Hours	-----	\$ 1.10
2 Hours	-----	\$ 1.40
2 1/2 Hours	-----	\$ 1.70
3 Hours	-----	\$ 2.00
3 1/2 Hours	-----	\$ 2.30
4 Hours	-----	\$ 2.60
4 1/2 Hours	-----	\$ 2.90
5 Hours	-----	\$ 3.20
Maximum	-----	\$ 3.50
Sundays & Holidays	-----	\$ 1.35

NIGHT RATES

6 P.M. to 12:00 Midnight	-----	\$ .85
1 Hour or Over	-----	\$ 1.35
Maximum between 6 P.M. & 12:00 Midnight	-----	\$ 1.35

WILLIAM PENN PARKING LOT - Contd.DUQUESNE LOT10th Street near Ft. Duquesne Boulevard

RATES EFFECTIVE FEBRUARY 1, 1969

DAY RATENIGHT RATE

All Day ----- \$ 1.60      After 6:00 P.M. ----- \$ .60  
 Maximum

10th AND PENN LOTCorner of 10th Street and Penn Avenue

RATES EFFECTIVE SEPTEMBER 15, 1969

DAY RATENIGHT RATE

1 Hour -----	\$ .65	1 Hour -----	\$ .70
2 Hours -----	\$ .90	2 Hours -----	\$ .90
3 Hours -----	\$ 1.25	Over 2 Hours (To 12:00 Midnight)	\$ 1.20
4 Hours -----	\$ 1.50		
5 Hours -----	\$ 1.75	Saturday Parking -----	\$ 1.25
6 Hours -----	\$ 2.00		
7 Hours -----	\$ 2.25		
8 Hours -----	\$ 2.35		
Maximum -----	\$ 2.35		

MOSQUE LOTBigelow Boulevard

RATES EFFECTIVE FEBRUARY 1, 1969

DAY RATENIGHT RATE

8 A.M. to 6 P.M. -----	\$ 1.00	6 P.M. to Midnight -----	\$ 1.50
After 6 P.M. (Monday thru Friday)			
-- add additional \$.50			
Saturday, Sunday & Holidays --	\$ 1.50		
University of Pittsburgh Permits,			
8:00 A.M. to 6:00 P.M. -----	\$ .80		
6:00 P.M. to Midnight -----	\$ 1.25		

WILLIAM FLEM PARKING LOT - Contd.TRIPLE LOTMasonic Temple - Witten & Tompkins Avenues

RATES EFFECTIVE FEBRUARY 1, 1969

DAY RATENIGHT RATE

8 A.M. to 6 P.M. -----	\$ 1.00	6 P.M. to Midnight -----	\$ 1.50
after 6 P.M. (Monday thru Friday)			
-- add additional \$.50			
Saturday, Sunday & Holidays --	\$ 1.50		
University of Pittsburgh Permits,			
8:00 A.M. to 6:00 P.M. -----	\$ .80		
6:00 P.M. to Midnight -----	\$ 1.25		

WASHINGTON LOTColwell Street near Ephraim Church

RATES EFFECTIVE FEBRUARY 1, 1969

DAY RATENIGHT RATE

All Day -----	\$ 1.00	After 6:00 P.M. -----	\$ 1.00
			Maximum

BIGELOW APARTMENT GARAGEBigelow Boulevard and Chatham Street

RATES EFFECTIVE FEBRUARY 1, 1969

DAY RATENIGHT RATE

1 Hour -----	\$ .60
2 Hours -----	\$ .85
3 Hours -----	\$ 1.15
Each additional hour -----	\$ .25
Maximum for 24 Hours -----	\$ 2.50
Monthly Rates (Outside) -----	\$33.50
Monthly Rates (Residents) -----	\$27.50
24 Hours (Outside) -----	\$39.00
Weekly Rate -----	\$12.00

532a

Plaintiffs' Exhibit No. 1

**PARKING SERVICE CORPORATION**





## PARKING SERVICE CORPORATION

## 1968, 1969 AND PROJECTED 1970 INCOME AND OPERATING COSTS BY INDIVIDUAL FACILITIES

	BIGELOW BLVD. & THIRD AVE. GARAGE	NINTH ST. GARAGE	GATEWAY CENTER GARAGE	TOTAL
1968				
PARKING REVENUE	\$ 759,754	\$ 323,180	\$ 635,359	\$ 1,718,293
OPERATING EXPENSE	755,305	316,442	624,759	1,696,506
OPERATING INCOME (LOSS)	4,449	6,738	10,600	21,787
INCOME AS PERCENT OF REVENUE	0.6%	2.1%	1.7%	1.3%
1969				
PARKING REVENUE	817,474	333,652	710,382	1,861,508
OPERATING EXPENSE	907,244	347,374	713,741	1,968,359
OPERATING INCOME (LOSS)	(89,770)	(13,722)	(3,359)	(106,851)
INCOME AS PERCENT OF REVENUE	0	0	0	0
OPERATING INCOME (LOSS) IF PARKING TAX REMAINED AT 10%	(52,314)	981	25,451	(25,882)
INCOME WITH PARKING TAX OF 10% AS PERCENT OF REVENUE	0	0.3%	3.6%	0
1970 PROJECTION				
PARKING REVENUE	905,034	359,684	700,546	1,965,264
OPERATING EXPENSE WITH PARKING TAX AT 20% EFF. 2-1-70	983,518	374,461	726,172	2,084,151
OPERATING INCOME (LOSS)	(78,484)	(14,777)	(25,626)	(118,887)
INCOME AS PERCENT OF REVENUE	0	0	0	0
OPERATING INCOME (LOSS) IF PARKING TAX REMAINED AT 15%	(36,852)	1,768	6,599	(28,485)
INCOME WITH PARKING TAX OF 15% AS PERCENT OF REVENUE	0	0.5%	0.94%	0
OPERATING INCOME (LOSS) IF PARKING WERE 10%	8,400	20,753	41,626	50,779
INCOME WITH PARKING TAX OF 10% AS PERCENT OF REVENUE	0.9%	5.8%	5.9%	2.6%

PARADE SERVICE CORPORATION  
**OPERATING STATEMENT FOR:**

BLVD. GARAGE - 724 SPACES  
 3 RD. AVE. GARAGE - 838

NICHOLS BRIDGEWAY & THIRD AVE. GARAGE

1968

1969

1970  
PROJECTED**PARKING REVENUE**

759,754

817,474

900,000

**OPERATING EXPENSE****1. TAXES****PARKING**

75,896

119,204

171,300

**REAL ESTATE****PAYROLL**

10,933

11,440

12,400

**BUSINESS PRIVILEGE**

4,337

5,400

5,400

**OTHER**

1,062

1,265

1,100

**2. EXPENSE RELATED TO USE OF PROPERTY****RENT OF PROPERTY**

344,511

333,000

333,000

**RENT FOR OFFICE - ALLOCATED****INTEREST****DEPRECIATION**

1,010

900

900

**2-A. CAPITAL EXPOSURE CREDIT**

65,820

65,820

**3. MANAGEMENT & LABOR COSTS:****WAGES & SALARIES**

184,597

200,840

211,200

**MANAGEMENT FEE**

36,500 (1)

39,050

38,000

**GROUP INSURANCE**

13,212

12,540

12,500

**PENSION EXPENSE**

9,672

9,354

9,700

**UNIFORM EXPENSE**

3,227

3,459

3,400

**4. PROFESSIONAL SERVICE:****AUDITING**

2,400

2,400

2,400

**LEGAL**

2,880

2,880

2,800

**OTHER**

1,900

1,775

1,700

**5. GENERAL INSURANCE**

6,572

7,548

7,500

**6. MAINTENANCE & REPAIRS**

23,900

63,408

61,000

**7. MATERIALS & SUPPLIES**

5,335

4,211

4,200

**8. UNINSURED LOSSES**

3,665

2,347

2,300

**9. UTILITIES & TELEPHONE**

22,916

18,149

18,100

**10. MISCELLANEOUS UNALLOCATED EXP**

3,111

3,220

3,200

**TOTAL OPERATING EXPENSE**

755,305

907,244

905,500

**OPERATING INCOME (LOSS)**

4,449

(89,770)

(5,500)

**INCOME AS PERCENT OF REVENUE**

0.6

0

1

NOTES: These garages are owned by the Pittsburgh Parking Authority and are used from payment of real estate taxes to the City, County, and School District.

\* Excludes fixed rent for commercial space in Regelow Blvd. Garage.

\*\* Any operating income is shareable on a 50 - 50 basis between Regelow and Regelow.

Garage - Officers - Office in 1968.

## PARKING SERVICE CORPORATION

## OPERATING STATEMENT FOR: NINTH STREET GARAGE (1) 581 SPACES

	1968	1969	1970 PROJECTION
<b>PARKING REVENUE</b>	\$323,180	\$333,432	\$359,644
<b>OPERATING EXPENSE</b>			
<b>1. TAXES</b>			
PARKING	31,589	44,064	70,494
REAL ESTATE			
PAYROLL	2,739	2,181	2,181
BUSINESS PRIVILEGE		1,780	2,002
OTHER			
<b>2. EXPENSE RELATED TO USE OF PROPERTY</b>			
RENT OF PROPERTY	199,213	160,000	140,000
RENT FOR OFFICE - ALLOCATED			
INTEREST		17	17
DEPRECIATION	290	290	290
<b>3. CAPITAL EXPOSURE CREDIT</b>		28,800	28,800
<b>4. MANAGEMENT &amp; LABOR COSTS:</b>			
WAGES & SALARIES	50,264	35,437	59,574
MANAGEMENT FEE		14,525	14,525
GROUP INSURANCE	1,360	3,894	3,894
PENSION EXPENSE	3,210	2,820	2,820
UNIFORM EXPENSE	789	646	666
<b>5. PROFESSIONAL SERVICE:</b>			
AUDITING	1,200	1,200	1,200
LEGAL	1,200	1,200	1,200
OTHER	925	900	900
<b>6. GENERAL INSURANCE</b>	1,826	2,040	2,040
<b>7. MAINTENANCE &amp; REPAIRS</b>	10,694	12,493	12,493
<b>8. MATERIALS &amp; SUPPLIES</b>	2,017	3,543	3,543
<b>9. UNINSURED LOSSES</b>		84	84
<b>10. UTILITIES &amp; TELEPHONE</b>	5,887	6,319	6,319
<b>11. MISCELLANEOUS UNALLOCATED EXP.</b>	239	117	117
<b>TOTAL OPERATING EXPENSE</b>	316,442	347,374	374,461
<b>OPERATING INCOME (LOSS)</b>	6,738	(13,722)	(14,777)
<b>INCOME AS PERCENT OF REVENUE</b>	2.1	0	0

NOTES: (1) This garage is owned by the Pittsburgh Parking Authority and is exempt from payment of Real Estate Taxes to the City, County and School District.

Any operating income for 1969 and thereafter is shareable on a 50-50 basis between Lessee and Lessor.



PARKING SERVICE CORPORATION \*PARKING RATES PRESENTLY IN EFFECTRATES EFFECTIVE FEBRUARY 1, 1970

**BRIDLE BOULEVARD GARAGE** — Bigelow Blvd. at Sixth Ave.  
**THIRD AVENUE GARAGE** — Third Avenue near Wood Street  
**NINTH STREET GARAGE** — Ninth Street at Penn Avenue

DAY RATE:7:00 A.M. to 6:00 P.M.

1 Hour or Less	\$ .45
2 Hours or Less	\$ .60
3 Hours or Less	\$ .90
4 Hours or Less	\$ 1.00
5 Hours or Less	\$ 1.35
6 Hours or Less	\$ 1.55
7 Hours or Less	\$ 1.65
8 Hours or Less	\$ 1.80
9 Hours or Less	\$ 1.85
10 Hours or Less	\$ 2.00
11 Hours or Less	\$ 2.10
12 Hours or Less	\$ 2.40
13 Hours or Less	\$ 2.40
13 to 24 Hours, Maximum	\$ 2.50

NIGHT RATE:6:00 P.M. to 6:00 A.M.

1 Hour or Less	\$ .45
2 Hours or Less	\$ .65 (\$ .60 at Ninth Street)
2 Hours or <del>More</del> <sup>More</sup>	\$ .90 (to 3:00 A.M.) at Third Ave. only and \$ .85 (to 3:00 A.M.) at Ninth St. only.
<del>3 Hours or Less</del>	<del>\$ .90 (to 3:00 A.M.) at Third Avenue only.</del>
3 Hours or Less	\$ .90 at Bigelow Boulevard only.
4 Hours or Less	\$ 1.00 at Bigelow Boulevard only.
4 Hours or More	\$ 1.25 (to 3:00 A.M.) at Bigelow Boulevard only.
3:00 A.M. to 6:00 A.M.	\$ .85 (Maximum) at Ninth Street only.
6:00 P.M. to 6:00 A.M.	\$ 1.85 (\$1.75 at Ninth Street)
24 Hours Maximum	\$ 2.50
Monthly Rate	\$39.00

\* Rates are fixed by Pittsburgh Parking Authority in consultation with Lessees.<sup>CR</sup>



PARKING SERVICE CORPORATION - Contd.GATEWAY CENTER GARAGE  
New Liberty Avenue near Commonwealth Place

RATES EFFECTIVE FEBRUARY 1, 1969

DAY RATENIGHT RATE

1 Hour - - - - -	\$ .75	1 Hour - - - - -	\$ .75
2 Hours - - - - -	\$ 1.00	2 Hours - - - - -	\$ 1.00
3 Hours - - - - -	\$ 1.25	3 Hours - - - - -	\$ 1.25
4 Hours - - - - -	\$ 1.50	6:00 P.M. to 3:00 A.M. - - - - -	\$ 1.50
5 Hours - - - - -	\$ 1.75	6:00 P.M. to 8:00 A.M. - - - - -	\$ 2.00
6 Hours - - - - -	\$ 2.00		
7 Hours - - - - -	\$ 2.25		
8 to 12 Hours - - - - -	\$ 2.50		
12 to 16 Hours - - - - -	\$ 2.75		
16 to 24 Hours - - - - -	\$ 3.00		
Weekly Rate - - - - -	\$18.00		
Monthly Rate - - - - -	\$44.00		
Delivery Each Way - - - - -	\$ .50		
School Proms & After Prom Parties	\$ 1.25		
Special Hilton Deal - - - - -	\$ 2.25		
Collection in Advance - - - - -	\$ 1.25		

ARENA PARKING, INC.



# ARENA PARKING INC.

1968, 1969 AND PROJECTED 1970 INCOME AND OPERATING COSTS BY INDIVIDUAL PROPERTIES

1968	TUNNEL ST. LOT & GARAGE	FOURTH AVE. GARAGE	TOTAL
PARKING REVENUE	\$ 239,819	\$ 156,337	\$ 396,156
OPERATING EXPENSE	205,853	160,417	366,270
OPERATING INCOME (LOSS)	33,966	(4,080)	29,886
INCOME AS PERCENT OF REVENUE	14.2%	0	7.5%
1969			
PARKING REVENUE	232,475	167,017	399,492
OPERATING EXPENSE	217,035	153,393	370,428
OPERATING INCOME (LOSS)	15,440	13,624	29,064
INCOME AS PERCENT OF REVENUE	6.6%	8.2%	7.3%
OPERATING INCOME (LOSS) IF PARKING TAX REMAINED AT 10%	22,064	20,390	42,454
INCOME WITH PARKING TAX OF 10% AS PERCENT OF REVENUE	9.5%	12.2%	10.6%
1970 PROJECTION			
PARKING REVENUE	230,821	173,227	404,048
OPERATING EXPENSE WITH PARKING TAX AT 20% EFF. 2-1-70	234,346	168,973	403,319
OPERATING INCOME (LOSS)	(3525)	4254	779
INCOME AS PERCENT OF REVENUE	0	2.5%	0.2%
OPERATING INCOME (LOSS) IF PARKING TAX REMAINED AT 15%	4097	12221	16318
INCOME WITH PARKING TAX OF 15% AS PERCENT OF REVENUE	1.8%	7.1%	4.0%
OPERATING INCOME (LOSS) IF PARKING WERE 10%	12382	20683	33065
INCOME WITH PARKING TAX OF 10% AS PERCENT OF REVENUE	5.4%	12.1%	8.8%

MIDEX PARKING, INC.

OPERATING STATEMENT FOR: TUNNEY PASTURE LOT AND GARAGE		410 SPACES	
	1968	1969	1970 PROJECTION
<b>PARKING REVENUE</b>	\$239,819 *	\$232,475 *	230,21 *
<b>OPERATING EXPENSE</b>			
1. TAXES			
PARKING	13,778	20,994	32,470
REAL ESTATE	31,508	37,169	37,169
PAYROLL	3,720	5,907	5,907
BUSINESS PRIVILEGE		1,440	1,440
OTHER	1,047	441	441
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY			
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION	10,543	10,585	10,585
INTEREST	30,598	35,078	35,078
DEPRECIATION			
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	85,303	72,859	78,561
MANAGEMENT FEE			
GROUP INSURANCE	3,391	3,392	3,392
PENSION EXPENSE	3,364	3,362	3,362
UNIFORM EXPENSE	165		
4. PROFESSIONAL SERVICE:			
AUDITING	1,002	1,000	1,000
LEGAL			
OTHER			
5. GENERAL INSURANCE	4,087	5,205	5,205
6. MAINTENANCE & REPAIRS	2,792	3,249	3,254
7. MATERIALS & SUPPLIES	758	815	815
8. UNINSURED LOSSES	1,261	2,752	2,752
9. UTILITIES & TELEPHONE	10,228	11,297	11,297
10. MISCELLANEOUS UNALLOCATED EXP.	100	25	25
<b>TOTAL OPERATING EXPENSE</b>	205,222	217,023	224,241
<b>OPERATING INCOME (LOSS)</b>	34,597	15,452	6,969
<b>INCOME AS PERCENT OF REVENUE</b>	14.2	6.6	3.0
NOTES: * Includes monthly rental from			
parking spaces which is not subject to parking tax. This facility is owned by Arena			
Parking, Inc.. Note no rent or charge for use of property is included in operating			
expenses.			

Plaintiffs' Exhibit No. 1

ALMA PARKING, INC.			
OPERATING STATEMENT FOR: FURTH AVENUE GARAGE 440 SPACES			
	1968	1969	1970 PROJECTION
<b>PARKING REVENUE</b>	6150,337	6167,017	6175,371
<b>OPERATING EXPENSE</b>			
1. TAXES			
PARKING	14,689	23,468	33,978
REAL ESTATE	10,340	10,930	10,930
PAYROLL	3,491	3,920	3,988
BUSINESS PRIVILEGE		661	661
OTHER	150		
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY			
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST	11,574	10,452	10,452
DEPRECIATION	4,665	4,665	4,665
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	61,351	63,706	68,888
MANAGEMENT FEE			
GROUP INSURANCE	5,758	5,458	5,458
PENSION EXPENSE	3,828	3,504	3,504
UNIFORM EXPENSE	180		
4. PROFESSIONAL SERVICE			
AUDITING	825	720	720
LEGAL			
OTHER			
5. GENERAL INSURANCE	3,828	3,756	3,756
6. MAINTENANCE & REPAIRS	3,118	3,621	3,621
7. MATERIALS & SUPPLIES	3,076	933	933
8. UNINSURED LOSSES	2,446	1,867	1,867
9. UTILITIES & TELEPHONE	6,288	7,430	7,430
10. MISCELLANEOUS UNALLOCATED EXP	90	114	114
TOTAL OPERATING EXPENSE	160,417	153,293	168,977
OPERATING INCOME (LOSS)	( 4,080)	13,624	4,394
INCOME AS PERCENT OF REVENUE	0	8.2	4.3
NOTES: This facility is owned by			
Alma Parking, Inc. Note in rent or charge			
for use of the property is included in			
operating expense.			

ARENA PARKING, INC.PARKING RATES PRESENTLY IN EFFECT  
RATES EFFECTIVE FEBRUARY 1, 1969TUNNEL STREET GARAGE  
Tunnel Street near Centre AvenueDAY RATENIGHT RATE

1 Hour - - - - -	\$ .60	6 P.M. to 3 A.M. - - - - -	\$ 1.00
2 Hours - - - - -	\$ .85	24 Hours Maximum - - - - -	\$ 2.50
3 Hours - - - - -	\$ 1.15	Delivery Charge Each Way - - - - -	\$ .50
\$.25 for each additional hour			
Maximum for 24 Hours - - - - -	\$ 2.50		
Monthly Rate (In and Out) - - - - -	\$33.50		

TUNNEL STREET LOT  
Tunnel Street at Bigelow BoulevardDAY RATENIGHT RATE

1 Hour - - - - -	\$ .60	6 P.M. to 3 A.M. - - - - -	\$ 1.00
2 Hours - - - - -	\$ .85		
3 Hours - - - - -	\$ 1.15 <sup>0</sup>		
\$.25 for each additional hour			
Maximum for 24 Hours - - - - -	\$ 2.50		

FOURTH AVENUE GARAGE  
Fourth Avenue at P-C R. R.DAY RATENIGHT RATE

1 to 2 Hours - - - - -	\$ .75	Overnight Parking - - - - -	\$ 2.00
2 to 4 Hours - - - - -	\$ 1.00		
4 to 6 Hours - - - - -	\$ 1.25		
6 to 8 Hours - - - - -	\$ 1.50		
8 to 10 Hours - - - - -	\$ 1.75		
10 to 24 Hours - - - - -	\$ 2.00		
Monthly Parking - - - - -	\$31.00		
Daily Rate - - - - -	\$11.50		

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Plaintiffs' Exhibit No. 1

FOURTH AVENUE PARKING, INC.

## FOURTH AVE. PARKING INC.

1968, 1969 AND PROJECTED 1970 INCOME AND OPERATING COSTS BY INDIVIDUAL FACILITIES

	CIVIC ARENA LOTS	MELODY TENT LOT	TOTAL
1968			
PARKING REVENUE	\$ 358,731	\$ 43,977	\$ 402,708
OPERATING EXPENSE	370,318	39,343	409,622
OPERATING INCOME (LOSS)	(11,587)	4,634	(6,954)
INCOME AS PERCENT OF REVENUE	0	10.5 %	0
1969			
PARKING REVENUE	410,211	71,083	481,294
OPERATING EXPENSE	408,309	61,480	469,789
OPERATING INCOME (LOSS)	1,902	9,603	11,505
INCOME AS PERCENT OF REVENUE	0.5 %	13.5 %	2.4 %
OPERATING INCOME (LOSS) IF PARKING TAX REMAINED AT 10%	21,029	12,965	33,994
INCOME WITH PARKING TAX OF 10% AS PERCENT OF REVENUE	5.1 %	18.2 %	7.1 %
1970 PROJECTION			
PARKING REVENUE	458,972	91,992	550,964
OPERATING EXPENSE WITH PARKING TAX AT 20% EFF. 2-1-70	460,150	74,688	534,838
OPERATING INCOME (LOSS)	(1,178)	17,304	16,126
INCOME AS PERCENT OF REVENUE	0	18.8 %	2.9 %
OPERATING INCOME (LOSS) IF PARKING TAX REMAINED AT 15%	19,935	21,535	41,470
INCOME WITH PARKING TAX OF 15% AS PERCENT OF REVENUE	43.1 %	23.4 %	7.5 %
OPERATING INCOME (LOSS) IF PARKING WERE 10%	42,884	26,135	69,019
INCOME WITH PARKING TAX OF 10% AS PERCENT OF REVENUE	9.3 %	28.4 %	12.5 %

## FOURTH AVE. PARKING, INC.

## OPERATING STATEMENT FOR: CIVIC ARENA LOTS 1028 SPACES

	1968	1969	1970 PROJECTION
<b><u>PARKING REVENUE</u></b>	\$358,731	\$410,211	\$453,972
<b><u>OPERATING EXPENSE</u></b>			
1. TAXES			
PARKING	35,873	60,148	39,592
REAL ESTATE			
PAYROLL	3,157	3,211	3,211
BUSINESS PRIVILEGE		446	2,150
OTHER	180	210	210
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY	251,557	272,367	287,638
RENT FOR OFFICE - ALLOCATED	2,400	2,100	2,100
AMORTIZATION			
INTEREST		5	5
DEPRECIATION	42	42	42
3. MANAGEMENT & LABOR COSTS			
WAGES & SALARIES	61,736	58,692	63,377
MANAGEMENT FEE			
GROUP INSURANCE	2,338	1,930	1,930
PENSION EXPENSE	1,272	936	936
UNIFORM EXPENSE	241	245	245
4. PROFESSIONAL SERVICE:			
AUDITING	875	750	750
LEGAL	1,200	1,200	1,200
OTHER			
5. GENERAL INSURANCE	4,219	4,009	4,009
6. MAINTENANCE & REPAIRS	847	688	688
7. MATERIALS & SUPPLIES	2,463	905	905
8. UNINSURED LOSSES	324	16	16
9. UTILITIES & TELEPHONE			
10. MISCELLANEOUS UNALLOCATED EXP	1,164	210	210
TOTAL OPERATING EXPENSE	370,339	408,309	460,198
OPERATING INCOME (LOSS)	(11,598)	1,902	(1,170)
INCOME AS PERCENT OF REVENUE	0	0.5	
NOTES			



## FOURTH AVE. PARKING, INC.

## OPERATING STATEMENT FOR: MELODY TENT LOT

1000 SPACES

	1968	1969	1970 PROJECTION
<b>PARKING REVENUE</b>	\$ 43,977	\$ 71,083	\$ 91,952
<b>OPERATING EXPENSE</b>			

## 1. TAXES

## PARKING

4,358

10,470

18,030

## REAL ESTATE

## PAYROLL

632

940

740

## BUSINESS PRIVILEGE

67

126

## OTHER

## 2. EXPENSE RELATED TO USE OF PROPERTY

## RENT OF PROPERTY

22,747

26,027

25,991

## RENT FOR OFFICE - ALLOCATED

## AMORTIZATION

## INTEREST

## DEPRECIATION

## 3. MANAGEMENT &amp; LABOR COSTS:

## WAGES &amp; SALARIES

10,720

16,680

18,011

## MANAGEMENT FEE

## GROUP INSURANCE

409

409

## PENSION EXPENSE

312

312

## UNIFORM EXPENSE

## 4. PROFESSIONAL SERVICE:

## AUDITING

125

125

## LEGAL

## OTHER

## 5. GENERAL INSURANCE

401

751

751

## 6. MAINTENANCE &amp; REPAIRS

83

4,688

4,688

## 7. MATERIALS &amp; SUPPLIES

153

762

762

## 8. UNINSURED LOSSES

74

75

75

## 9. UTILITIES &amp; TELEPHONE

## 10. MISCELLANEOUS UNALLOCATED EXP.

135

55

55

## TOTAL OPERATING EXPENSE

39,343

51,481

74,668

## OPERATING INCOME (LOSS)

4,634

9,602

17,324

## INCOME AS PERCENT OF REVENUE

10.5

13.5

18.9

## NOTES:

## Plaintiffs' Exhibit No. 1

FOURTH AVENUE PARKING, INC.PARKING RATES PRESENTLY IN EFFECT  
RATES EFFECTIVE FEBRUARY 1, 1969CIVIC ARENA LOTS  
Adjacent to the Public AuditoriumNORTH & SOUTH LOTSDAY RATE

7:00 A. M. to 6 P.M. - - - - - \$ 1.00

NIGHT RATE6 P.M. to Midnight  
(Non-event) - - \$ 1.00

SPECIAL EVENTS - - - - \$ 1.25

EAST LOTDAY RATE

7:00 A. M. to 6 P.M. - - - - - \$ .75

NIGHT RATE6 P.M. to Midnight  
(Non-event) - - \$ 1.00

SPECIAL EVENTS - - - - \$ 1.25

WEST LOTDAY RATE

EXHIBITORS - - - - - \$ 1.00

PUBLIC PARKING - - - - - \$ 1.25

NIGHT RATEMELODY TENT LOT  
Between Centre & Bedford Avenues  
East of the Public AuditoriumDAY RATE

7:00 A.M. to 6 P.M. - - - - - \$ .50

Truck &amp; Bus Rate - - - - - \$ 1.00

NIGHT RATE

6 P.M. to Midnight - - \$ .85

Truck &amp; Bus Rate - - - \$ 1.50

SPECIAL EVENTS - - - - \$ .85

WILLIAM PERRY PARKING GARAGE, INC.

## WILLIAM PENN PARKING GARAGE INC.

1968, 1969 AND PROJECTED 1970 INCOME AND OPERATING COSTS BY INDIVIDUAL FACILITIES

1968	PLAZA LOT		
PARKING REVENUE	46,793		
OPERATING EXPENSE	30,653		
OPERATING INCOME (LOSS)	16,140		
INCOME AS PERCENT OF REVENUE	34.5%		
1969			
PARKING REVENUE	127,374		
OPERATING EXPENSE	133,389		
OPERATING INCOME (LOSS)	(6,015)		
INCOME AS PERCENT OF REVENUE	0		
OPERATING INCOME (LOSS) IF PARKING TAX REMAINED AT 10%	121		
INCOME WITH PARKING TAX OF 10% AS PERCENT OF REVENUE	0		
1970 PROJECTION			
PARKING REVENUE	130,613		
OPERATING EXPENSE WITH PARKING TAX AT 20% EFF. 2-1-70	135,997		
OPERATING INCOME (LOSS)	(5,384)		
INCOME AS PERCENT OF REVENUE	0		
OPERATING INCOME (LOSS) IF PARKING TAX REMAINED AT 15%	624		
INCOME WITH PARKING TAX OF 15% AS PERCENT OF REVENUE	0.5%		
OPERATING INCOME (LOSS) IF PARKING WERE 10%	7,155		
INCOME WITH PARKING TAX OF 10% AS PERCENT OF REVENUE	5.5%		

## WILLIAM PENN PARKING GARAGE, INC.

## OPERATING STATEMENT FOR:

PLAZA LOT

176 SPACES

	1968	1969*	1970 PROJECTION
<b>PARKING REVENUE</b>	\$ 16,753	\$127,374	\$130,613
<b>OPERATING EXPENSE</b>			
1. TAXES			
PARKING	4,493	18,631	25,600
REAL ESTATE		72,030	65,000
PAYROLL	364	1,920	1,920
BUSINESS PRIVILEGE		293	293
OTHER	30		
2. EXPENSE RELATED TO USE OF PROPERTY:			
RENT OF PROPERTY	11,292		
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST			
DEPRECIATION			
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	6,289	33,365	36,034
MANAGEMENT FEE			
GROUP INSURANCE		133	133
PENSION EXPENSE		264	264
UNIFORM EXPENSE			
4. PROFESSIONAL SERVICE:			
AUDITING	1,825		
LEGAL			
OTHER			
5. GENERAL INSURANCE		845	845
6. MAINTENANCE & REPAIRS	1,562	315	315
7. MATERIALS & SUPPLIES	2,542	3,491	3,491
8. UNINSURED LOSSES	539	1,165	1,165
9. UTILITIES & TELEPHONE	1,490	261	261
10. MISCELLANEOUS UNALLOCATED EXP	229	386	386
TOTAL OPERATING EXPENSE	30,653	133,399	135,997
OPERATING INCOME (LOSS)	16,140	(6,015)	(5,384)
INCOME AS PERCENT OF REVENUE	34.5	0	0
NOTES: *Operations expanded in 1969			
Lessee pays Real Estate Taxes in lieu of Rent			
There were \$72,000.00 in 1969 and will be \$65,000.00 in 1970			

552a

Plaintiffs' Exhibit No. 1

WILLIAM PENN PARKING GARAGE, INC.

PARKING RATES PRESENTLY IN EFFECT  
RATES EFFECTIVE FEBRUARY 1, 1969

PLAZA LOT

6th Avenue and Centre Avenue

DAY RATE - - - - - \$1.60 NIGHT RATE - - - - - \$1.

CAMPUS PARKING, INC.



## CAMPUS PARKING INC.

1968, 1969 AND PROJECTED 1970 INCOME AND OPERATING COSTS BY INDIVIDUAL FACILITIES

	O'HARA ST. GARAGE		
1968			
PARKING REVENUE	\$ 175,662		
OPERATING EXPENSE	175,927		
OPERATING INCOME (LOSS)	(266)		
INCOME AS PERCENT OF REVENUE	0		
1969			
PARKING REVENUE	156,181		
OPERATING EXPENSE	156,619		
OPERATING INCOME (LOSS)	(438)		
INCOME AS PERCENT OF REVENUE	0		
OPERATING INCOME (LOSS) IF PARKING TAX REMAINED AT 10%	6,762		
INCOME WITH PARKING TAX OF 10% AS PERCENT OF REVENUE	4.3 %		
1970 PROJECTION			
PARKING REVENUE	146,136		
OPERATING EXPENSE WITH PARKING TAX AT 20% EFF. 2-1-70	165,184		
OPERATING INCOME (LOSS)	(19,048)		
INCOME AS PERCENT OF REVENUE	0		
OPERATING INCOME (LOSS) IF PARKING TAX REMAINED AT 15%	(12,325)		
INCOME WITH PARKING TAX OF 15% AS PERCENT OF REVENUE	0		
OPERATING INCOME (LOSS) IF PARKING WERE 10%	(5,019)		
INCOME WITH PARKING TAX OF 10% AS PERCENT OF REVENUE	0		

CAMPUS PARKING, INC.

550 SPACES

OPERATING STATEMENT FOR: O'HARA ST. GARAGE (UNIV. OF PITTSBURGH)

	1968	1969	1970 PROJECTION
<b>PARKING REVENUE</b>	\$175,662	\$156,181	\$116,136
<b>OPERATING EXPENSE</b>			
1. TAXES			
PARKING	17,566	22,818	28,643
REAL ESTATE			
PAYROLL	1,935	1,970	1,070
BUSINESS PRIVILEGE			
OTHER	7	7	7
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY	102,300	79,736	75,736
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST			
DEPRECIATION			
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	32,127	34,253	36,953
MANAGEMENT FEE			
GROUP INSURANCE	1,927	1,753	1,753
PENSION EXPENSE	1,272	972	572
UNIFORM EXPENSE	237	135	135
4. PROFESSIONAL SERVICE:			
AUDITING			
LEGAL			
OTHER			
5. GENERAL INSURANCE	2,013	2,390	2,390
6. MAINTENANCE & REPAIRS	6,784	6,563	6,563
7. MATERIALS & SUPPLIES	1,103	1,072	1,072
8. UNINSURED LOSSES			
9. UTILITIES & TELEPHONE	9,551	4,716	4,716
10. MISCELLANEOUS UNALLOCATED EXP.	15	96	96
TOTAL OPERATING EXPENSE	175,527	156,619	165,194
OPERATING INCOME (LOSS)	(265)	(438)	(19,058)
INCOME AS PERCENT OF REVENUE	0	0	0

## NOTES:

Campus Parking, Inc. pays no Business Privilege Tax as it has no income.  
University of Pittsburgh does not pay it as it claims to be exempt.

CAMPUS PARKING, INC.PARKING RATES PRESENTLY IN EFFECT\*  
RATES EFFECTIVE 1968O'EARA ST. GARAGE  
O'HARA STREET NEAR DESOTA ST.

1 Hour - - - - -	\$ .40
2 Hours - - - - -	.60
3 Hours - - - - -	.75
4 Hours - - - - -	.90
5 Hours - - - - -	-\$ 1.05
6 to 11 Hours - - - - -	-\$ 1.15
12 Hours - - - - -	\$ 1.30
13 Hours - - - - -	\$ 1.45
14 Hours - - - - -	\$ 1.60
15 to 24 Hours - - - - -	\$ 1.75
OFFICIAL EVENTS - - - - -	\$ 1.00

HOSPITAL RATES  
(After 6 P.M.)

3 Hours or Less - - - - -	\$ .35
4 Hours - - - - -	.50
5 Hours - - - - -	.65
6 Hours - - - - -	.85
7 Hours - - - - -	.95
8 Hours - - - - -	\$ 1.10
9 Hours - - - - -	\$ 1.25

\*Rates are established by the University of Pittsburgh

GRANT PARKING, INC.

2.

## GRANT PARKING, INC.

## OPERATING STATEMENT FOR: GRANT-BUILDING FLOORS - 300 Rooms

	1968	1969	1970 PROJECTED
<b>PARKING REVENUE</b>	\$281,822	\$282,895	\$282,178
<b>OPERATING EXPENSE</b>			
<b>1. TAXES</b>			
PARKING	28,165	41,257	41,700
REAL ESTATE			
PAYROLL	5,151	4,226	4,300
BUSINESS PRIVILEGE		1,697	1,400
OTHER			
<b>2. EXPENSE RELATED TO USE OF PROPERTY</b>			
RENT OF PROPERTY	154,213	181,266	208,178
RENT FOR OFFICE - ALLOCATED	1,488	1,500	1,500
AMORTIZATION			
INTEREST			
DEPRECIATION	79	83	80
<b>3. MANAGEMENT &amp; LABOR COSTS:</b>			
WAGES & SALARIES	75,027	74,481	88,400
MANAGEMENT FEE & EXPENSES	7,150	7,715	7,715
GROUP INSURANCE	771	3,988	3,988
PENSION EXPENSE			
UNIFORM EXPENSE			
<b>4. PROFESSIONAL SERVICE:</b>			
AUDITING	1,200	1,200	1,200
LEGAL	915	720	720
OTHER			
<b>5. GENERAL INSURANCE</b>	2,870	4,084	4,084
<b>6. MAINTENANCE &amp; REPAIRS</b>	2,586	1,645	1,645
<b>7. MATERIALS &amp; SUPPLIES</b>	480	1,411	1,411
<b>8. UNINSURED LOSSES</b>	1,110	623	623
<b>9. UTILITIES &amp; TELEPHONE</b>	1,055	1,075	1,075
<b>10. MISCELLANEOUS UNALLOCATED EXP.</b>	1,428	1,335	1,335
<b>TOTAL OPERATING EXPENSE</b>	\$283,687	\$328,287	\$382,480
<b>OPERATING INCOME (LOSS)</b>	(1,865)	(45,462)	(100,302)
<b>INCOME AS PERCENT OF REVENUE</b>	-0-	-0-	-0-
<b>NOTES:</b> Grant Parking, Inc. operates these lots for Grant Building Corporation Lessee under a Management Agreement for a fixed fee. Any profit or loss goes to or is borne by the Lessee.			

## GRANT PARKING, INC.

## OPERATING STATEMENT FOR: OLIVER PLAZA GARAGE &amp; LOT - 342 SPACES

	1968*	1969*	1970 PROJECTION
<b>PARKING REVENUE</b>	\$71,127	\$214,628	\$282,923
<b>OPERATING EXPENSE</b>			
1. TAXES			
PARKING	7,313	31,485	55,453
REAL ESTATE			
PAYROLL	1,182	2,768	2,768
BUSINESS PRIVILEGE			
OTHER	38		
2. EXPENSE RELATED TO USE OF PROPERTY:			
RENT OF PROPERTY	35,966	112,223	150,963
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST			
DEPRECIATION	27	153	153
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	15,767	48,538	52,421
MANAGEMENT FEE	3,928	6,935	8,400
GROUP INSURANCE	399	2,698	2,698
PENSION EXPENSE			
UNIFORM EXPENSE	399	1,170	1,170
4. PROFESSIONAL SERVICE:			
AUDITING	400	750	750
LEGAL			
OTHER			
5. GENERAL INSURANCE	144	2,219	2,219
6. MAINTENANCE & REPAIRS	833	2,370	2,370
7. MATERIALS & SUPPLIES	1,180	1,013	1,013
8. UNINSURED LOSSES		838	838
9. UTILITIES & TELEPHONE	179	14	14
10. MISCELLANEOUS UNALLOCATED EXP.	5,342	1,043	1,043
TOTAL OPERATING EXPENSE	\$73,098	\$214,217	\$282,273
OPERATING INCOME (LOSS)	29	411	650
INCOME AS PERCENT OF REVENUE	0.0	0.2	0.2

NOTES: \* Operation of Oliver Plaza Garage started about mid-year 1968 and the operation of the lot started about a year later.

Grant Parking, Inc. operates these facilities for Oliver-Tysons Corp., Owner, under a Management Agreement for a fixed fee, and any profit or loss goes to or is borne by the Owner.

## GRANT PARKING, INC.

## OPERATING STATEMENT FOR:

LIBERTY AVENUE LOTS

290 Spaces

	1968	1969	1970 PROJECTION
<b><u>PARKING REVENUE</u></b>	\$130,948	\$154,385	\$175,403
<b><u>OPERATING EXPENSE</u></b>			
1. TAXES			
PARKING	13,094	22,604	34,379
REAL ESTATE			
PAYROLL	2,207	2,258	2,258
BUSINESS PRIVILEGE			
OTHER	6	288	926
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY	72,468	80,322	90,322
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST			
DEPRECIATION	227	227	227
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	33,463	44,626	48,096
MANAGEMENT FEE			
GROUP INSURANCE	333	1,657	1,657
PENSION EXPENSE			
UNIFORM EXPENSE			
4. PROFESSIONAL SERVICE:			
AUDITING		150	150
LEGAL			
OTHER			
5. GENERAL INSURANCE	1,528	2,296	2,296
6. MAINTENANCE & REPAIRS	142	1,342	1,342
7. MATERIALS & SUPPLIES	778	1,046	1,046
8. UNINSURED LOSSES	56	1,033	1,033
9. UTILITIES & TELEPHONE	507	513	513
10. MISCELLANEOUS UNALLOCATED EXP.	103	552	552
TOTAL OPERATING EXPENSE	124,912	158,984	174,867
OPERATING INCOME (LOSS)	6,036	(4,599)	56
INCOME AS PERCENT OF REVENUE	4.6	0	0.1

NOTES:



GRANT PARKING, INC.

PARKING RATES PRESENTLY IN EFFECT

GRANT-SMITHFIELD LOTS

Grant at Third, Forbes, Smithfield and Fourth Avenue

RATES EFFECTIVE FEBRUARY 3, 1970

DAY RATES

NIGHT RATES

1 Hour -----	\$ .75	After 6:00 P.M. -----	\$ .75
2 Hours -----	\$ 1.00		
\$.25 for each Additional Hour			
Maximum -----	\$ 3.00		
Monthly -----	\$40.00		

OLIVER PLAZA GARAGE

Oliver Plaza #1 Building

RATES EFFECTIVE MARCH 1, 1969

DAY RATES

NIGHT RATES

1 Hour -----	\$ .85	After 6:00 P.M. -----	\$ .85
2 Hours -----	\$ 1.10	Maximum -----	\$ 1.10
3 Hours -----	\$ 1.40		
4 Hours -----	\$ 1.65		
\$.25 for each Additional Hour			
Maximum -----	\$ 3.15		

OLIVER PLAZA LOT

Liberty Avenue and Oliver Avenue

RATES EFFECTIVE JUNE 30, 1969

DAY RATES

NIGHT RATES

1 Hour -----	\$ .75	After 6:00 P.M. -----	\$ 3.00
2 Hours -----	\$ 1.00		
\$.25 for each Additional Hour			
Maximum -----	\$ 3.00		

## Plaintiffs' Exhibit No. 1

GRANT PARKING, INC. - Contd.LIBERTY AVENUE LOTSLot on Liberty Avenue near 11th Street

RATES EFFECTIVE 1969

DAY RATESNIGHT RATES

1 Hour	-----	\$ .70	1 Hour (After 6:00 P.M.)	-----	\$ .70
2 Hours	-----	\$ .85	Maximum	-----	\$ 1.30
3 Hours	-----	\$ 1.15	Saturday - All Day	-----	\$ 1.30
4 Hours	-----	\$ 1.40			
5 Hours	-----	\$ 1.65			
6 Hours	-----	\$ 1.90			
7 to 12 Hours	-----	\$ 2.15			
12 to 24 Hours	-----	\$ 2.50			

PITT-PENN LOTPenn Avenue and 11th Street

RATES EFFECTIVE SEPTEMBER 1, 1969

DAY RATESNIGHT RATES

All Day	-----	\$ 1.60	After 6:00 P.M.	-----	\$ 1.60
			Saturday - All Day	-----	\$ 1.60

SMALLMAN STREET LOT13th Street near Smallman Street

RATES EFFECTIVE SEPTEMBER 1, 1969

DAY RATESNIGHT RATES

All Day	-----	\$ .90
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STANWIX AUTOPARK

## STANWIX AUTOPARK

## 1968, 1969 AND PROJECTED 1970 INCOME AND OPERATING COSTS BY INDIVIDUAL FACILITIES

	STANWIX GARAGE	FIRST AVE. LOT	QUIK-PARK LOT	TOTALS FOR OWNED OR LEASED FACILITIES	FT. DUQUESNE - 6th ST. GARAGE (1)	SMITHFIELD LIBERTY GARAGE (2)
1968						
PARKING REVENUE	\$ 513,057	\$ 32,820	\$ 71,171	\$ 617,048	\$ 448,355	\$ 482,022
OPERATING EXPENSE	434,419	43,456	64,042	541,917	472,562	375,909
OPERATING INCOME (LOSS)	78,638	(10,636)	7,129	75,131	(24,207)	106,113
INCOME AS PERCENT OF REVENUE	15.3 %	0	10.0 %	12.2 %	0	22.0 %
1969						
PARKING REVENUE	522,476	27,688	75,124	625,288	574,165	507,519
OPERATING EXPENSE	482,699	57,448	70,592	610,739	609,094	409,375
OPERATING INCOME (LOSS)	39,777	(29,760)	4,532	14,549	(34,929)	98,144
INCOME AS PERCENT OF REVENUE	7.6 %	0	6.0 %	2.3 %	0	19.3 %
OPERATING INCOME (LOSS) IF PARKING TAX REMAINED AT 10 %	63,694	(29,530)	7,973	43,137	(6,283)	121,311
INCOME WITH PARKING TAX OF 10 % AS PERCENT OF REVENUE	12.2 %	0	10.6 %	6.9 %	0	24.9 %
1970 PROJECTION						
PARKING REVENUE	539,558	26,377	72,960	638,895	635,579	510,595
OPERATING EXPENSE WITH PARKING TAX AT 20 % EFF. 2-1-70	517,291	59,562	76,276	652,499	650,729	441,860
OPERATING INCOME (LOSS)	22,114	(33,185)	(3,316)	(13,604)	(15,150)	68,715
INCOME AS PERCENT OF REVENUE	4.1 %	0	0	0	0	13.5 %
OPERATING INCOME (LOSS) IF PARKING TAX REMAINED AT 15 %	46,933	(31,972)	670	15,631	14,086	92,199
INCOME WITH PARKING TAX OF 15 % AS PERCENT OF REVENUE	8.7 %	0	0.9 %	2.4 %	2.2 %	18.1 %
OPERATING INCOME (LOSS) IF PARKING WERE 10 %	73,911	(29,440)	4,318	48,789	45,865	117,730
INCOME WITH PARKING TAX OF 10 % AS PERCENT OF REVENUE	13.7 %	0	5.9 %	7.6 %	7.2 %	23.1 %
				(1) OPERATED FOR JOSEPH HORNE CO. FOR A FEE.		
				(2) OPERATED FOR GIMBELS FOR A FEE		



## STAMWIX AUTOPARK

OPERATING STATEMENT FOR: STAMWIX GARAGE 572 SPACES			
	1968	1969	1970 PROJECTION
<b><u>PARKING REVENUE</u></b>	\$513,057	\$582,476	\$579,528
<b><u>OPERATING EXPENSE</u></b>			
1. TAXES			
PARKING	38,306	76,165	105,753
REAL ESTATE	80,988	96,014	96,014
PAYROLL *			
BUSINESS PRIVILEGE		2,988	3,135
OTHER			
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY			
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION	58,192	53,472	53,472
INTEREST	149,130	148,997	148,997
DEPRECIATION			
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	56,688	62,550	67,554
MANAGEMENT FEE			
GROUP INSURANCE			
PENSION EXPENSE			
UNIFORM EXPENSE			
4. PROFESSIONAL SERVICE:			
AUDITING			
LEGAL			
OTHER			
5. GENERAL INSURANCE	3,867	4,684	4,684
6. MAINTENANCE & REPAIRS	8,766	9,553	9,553
7. MATERIALS & SUPPLIES			
8. UNINSURED LOSSES			
9. UTILITIES & TELEPHONE	7,317	8,182	8,182
10. MISCELLANEOUS UNALLOCATED EXP:	17,165	20,100	20,100
TOTAL OPERATING EXPENSE	454,149	602,699	517,444
OPERATING INCOME (LOSS)	78,638	39,777	22,114
INCOME AS PERCENT OF REVENUE	15.3	7.6	4.1
NOTES: * Payroll taxes are included in the wages and salaries figures.			

STANWIX AUTOMARK			
OPERATING STATEMENT FOR:			
	1968	1969	1970 PROJECTION
<b><u>PARKING REVENUE</u></b>	\$ 32,820	\$ 27,608	\$ 24,371
<b><u>OPERATING EXPENSE</u></b>			
<b>1. TAXES</b>			
PARKING	3,282	4,026	3,173
REAL ESTATE	9,504	6,342	6,342
PAYROLL *			
BUSINESS PRIVILEGE		101	101
OTHER			
<b>2. EXPENSE RELATED TO USE OF PROPERTY</b>			
RENT OF PROPERTY		23,442	23,442
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST	15,168	8,000	8,000
DEPRECIATION	734	734	734
<b>3. MANAGEMENT &amp; LABOR COSTS:</b>			
WAGES & SALARIES	11,474	12,125	13,091
MANAGEMENT FEE			
GROUP INSURANCE			
PENSION EXPENSE			
UNIFORM EXPENSE			
<b>4. PROFESSIONAL SERVICE:</b>			
AUDITING			
LEGAL			
OTHER			
<b>5. GENERAL INSURANCE</b>	133	179	179
<b>6. MAINTENANCE &amp; REPAIRS</b>	891	191	191
<b>7. MATERIALS &amp; SUPPLIES</b>			
<b>8. UNINSURED LOSSES</b>			
<b>9. UTILITIES &amp; TELEPHONE</b>	181	208	208
<b>10. MISCELLANEOUS UNALLOCATED EXP.</b>	2,139	2,037	2,037
TOTAL OPERATING EXPENSE	43,456	57,448	59,144
OPERATING INCOME (LOSS)	(10,636)	(29,840)	(34,773)
INCOME AS PERCENT OF REVENUE	0	0	0
<b>NOTES:</b>			
* Payroll taxes are included in the wages and salaries figures.			



## SEANLIX AUTOPARK

## OPERATING STATEMENT FOR:

WULF PARK LOT - 414 AVENUE

51 SPACES

	1968	1969	1970 PROJECTION
<b><u>PARKING REVENUE</u></b>	\$ 71,171	\$ 73,124	\$ 73,960
<b><u>OPERATING EXPENSE</u></b>			
<b><u>1. TAXES</u></b>			
PARKING	7,115	10,953	14,309
REAL ESTATE			
PAYROLL *			
BUSINESS PRIVILEGE		399	431
OTHER			
<b><u>2. EXPENSE RELATED TO USE OF PROPERTY</u></b>			
RENT OF PROPERTY	36,018	36,295	36,925
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST			
DEPRECIATION	286	196	196
<b><u>3. MANAGEMENT &amp; LABOR COSTS:</u></b>			
WAGES & SALARIES	18,898	20,688	22,343
MANAGEMENT FEE			
GROUP INSURANCE			
PENSION EXPENSE			
UNIFORM EXPENSE			
<b><u>4. PROFESSIONAL SERVICE:</u></b>			
AUDITING			
LEGAL			
OTHER			
<b><u>5. GENERAL INSURANCE</u></b>	189	208	208
<b><u>6. MAINTENANCE &amp; REPAIRS</u></b>	993	990	990
<b><u>7. MATERIALS &amp; SUPPLIES</u></b>			
<b><u>8. UNINSURED LOSSES</u></b>			
<b><u>9. UTILITIES &amp; TELEPHONE</u></b>	367	324	324
<b><u>10. MISCELLANEOUS UNALLOCATED EXP.</u></b>	176	469	469
TOTAL OPERATING EXPENSE	64,842	70,598	76,876
OPERATING INCOME (LOSS)	7,129	4,526	(3,316)
INCOME AS PERCENT OF REVENUE	10.0	6.0	0
NOTES:			
* Payroll taxes are included in the wages and salaries figures.			

STAMIX AUTOPARK		938 SPACES	
OPERATING STATEMENT FOR: FT. MYERS - 6th ST. GARAGE (UNINC.)			
	1968	1969	1970 PROJECTION
<b><u>PARKING REVENUE</u></b>	448,355	574,165	575,170
<b><u>OPERATING EXPENSE</u></b>			
1. TAXES			
PARKING	44,835	84,063	128,577
REAL ESTATE			
PAYROLL *			
BUSINESS PRIVILEGE		2,446	3,446
OTHER			
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY	301,441	379,110	362,120
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST			9,128
DEPRECIATION			
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	80,292	87,075	94,881
MANAGEMENT FEE	7,320	15,328	15,328
GROUP INSURANCE			
PENSION EXPENSE			
UNIFORM EXPENSE			
4. PROFESSIONAL SERVICE:			
AUDITING			
LEGAL			
OTHER			
5. GENERAL INSURANCE	4,786	3,285	3,285
6. MAINTENANCE & REPAIRS	11,355	15,124	15,124
7. MATERIALS & SUPPLIES	2,831	4,568	4,568
8. UNINSURED LOSSES			
9. UTILITIES & TELEPHONE	17,803	19,682	19,682
10. MISCELLANEOUS UNALLOCATED EXP.	1,851	1,393	1,393
TOTAL OPERATING EXPENSE	472,562	609,094	620,780
OPERATING INCOME (LOSS)	(24,207)	(34,929)	(15,120)
INCOME AS PERCENT OF REVENUE	0	0	0
<b>NOTES:</b> Garage is owned by the Parking Authority and is exempt from City, County, and School Real Estate taxes. Capacity of garage increased from 800 to 938 spaces in Nov. 1968. * Payroll taxes are included in the Wages and Salaries figures. Garage is operated by Stamix Autopark for Joe. Horne Co., Lessee, for a fee. Any profit or loss goes to Joe Horne by Lessee.			

## STANLIX AUTOPARK

618 SPACES

## OPERATING STATEMENT FOR: SPITFIELD - LIBERTY GARAGE (GIDDEL'S)

	1968	1969	1970 PROJECTION
<b>PARKING REVENUE</b>	\$442,023	6507,519	8510,575
<b>OPERATING EXPENSE</b>			
1. TAXES			
PARKING	48,223	73,919	100,073
REAL ESTATE			
PAYROLL			
BUSINESS PRIVILEGE		2,621	3,045
OTHER			
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY	210,308	211,908	211,908
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST			
DEPRECIATION			
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	72,284 *	73,843 *	79,750 *
MANAGEMENT FEE	7,500	9,321	9,321
GROUP INSURANCE			
PENSION EXPENSE			
UNIFORM EXPENSE			
4. PROFESSIONAL SERVICE:			
AUDITING			
LEGAL	1,050	1,000	1,000
OTHER			
5. GENERAL INSURANCE	3,762	3,858	3,858
6. MAINTENANCE & REPAIRS	10,865	9,101	9,101
7. MATERIALS & SUPPLIES	3,399	4,516	4,516
8. UNINSURED LOSSES			
9. UTILITIES & TELEPHONE	11,121	11,830	11,830
10. MISCELLANEOUS UNALLOCATED EXP.	7,397	7,378	7,378
<b>TOTAL OPERATING EXPENSE</b>	375,909	409,375	441,860
<b>OPERATING INCOME (LOSS)</b>	106,113	98,144	68,715
<b>INCOME AS PERCENT OF REVENUE</b>	22.0	19.3	13.5
<b>NOTES:</b> * Payroll taxes are included in the Wages & Salaries figures. Garage is owned by the Parking Authority and is exempt from payment of City, County and School Real Estate Taxes. Garage is operated by Stanlix Autopark for Giddele, Lessee for a fee. Any profit or loss goes to, or is borne by, Lessee.			

STANWIX AUTO PARKPARKING RATES PRESENTLY IN EFFECTSTANWIX GARAGEStanwix Street & Ft. Duquesne Blvd.RATES EFFECTIVE JAN. 1969DAY RATES

1 Hour - - - - - \$ .75  
 2 Hours - - - - - \$ 1.00  
 25¢ For Each Additional Hour  
 Maximum - - - - - \$ 3.00

NIGHT RATES

(5 P. M. to 8:00 A.M.)

1 Hour - - - - - \$  
 2 Hours - - - - -  
 Maximum - - - - - \$

FIRST AVENUE LOT325 Ft. Pitt Blvd.RATES EFFECTIVE JUNE 1969

1 Hour - - - - - \$ .75  
 2 Hours - - - - - \$ 1.25  
 3 Hours - - - - - \$ 1.75  
 4 Hours - - - - - \$ 2.00  
 Maximum - - - - - \$ 2.00

NO NIGHT RATES

STAMWIX AUTO PARK - Contd.

**KWIK PARK LOT**  
**343 Fourth Ave.**  
**RATES EFFECTIVE JAN. 1969**

DAY RATES

1/2 Hour	-----	\$ .40
Hour	-----	\$ .75
1 1/2 Hours	-----	\$ 1.10
2 Hours	-----	\$ 1.45
5¢ Per each Additional Half Hour		
Maximum	-----	\$ 5.65

NIGHT RATES  
 (5 P.M. to Midnight)

1/2 Hour	-----	\$ .50
1 Hour	-----	\$ .75 Max.

SATURDAY RATES

1 Hour	-----	\$ .50
2 Hours	-----	\$1.00
50¢ for Each Additional Hour		
Maximum	-----	\$4.00

NIGHT RATE

Maximum	-----	\$ .75
---------	-------	--------

STANWIX AUTO PARK - Contd.PARKING RATES PRESENTLY IN EFFECT\*

FT. DUQUESNE-SIXTH ST. GARAGE  
 Ft. Duquesne Blvd. at Sixth St.  
 RATES EFFECTIVE FEB. 1, 1970

DAY RATES  
 (8 A.M. - 6 P.M.)

1 Hour or Less - - - - -	\$ .30
2 Hours or Less - - - - -	\$ .50
3 Hours or Less - - - - -	\$ .70
4 Hours or Less - - - - -	\$ .95
5 Hours or Less - - - - -	\$ 1.35
6 Hours or Less - - - - -	\$ 1.65
7 Hours or Less - - - - -	\$ 1.75
8 Hours or Less - - - - -	\$ 1.95
9 Hours or Less - - - - -	\$ 2.05
10 Hours or Less - - - - -	\$ 2.30
11 Hours or Less - - - - -	\$ 2.35
12 Hours or Less - - - - -	\$ 2.45
13 - 24 Hours - Maximum - - - - -	\$ 2.45

NIGHT RATES  
 (6 P.M. - 8 A.M.)

1 Hour or Less - - - - -	\$ .30
2 Hours or Less - - - - -	\$ .50
3 Hours or Less - - - - -	\$ .70
4 Hours or Less - - - - -	\$ .95
4 Hours or More - to 2 A.M. - - - - -	\$ 1.35
6 P.M. - 8 A.M. - - - - -	\$ 1.65
24 Hours - Maximum - - - - -	\$ 2.45
Monthly Rate	\$39.00

\* Rates are fixed by Pittsburgh Parking Authority in consultation with Lessee.

STANWIX AUTO PARK - Contd.PARKING RATES PRESENTLY IN EFFECT\*

SMITHFIELD - LIBERTY GARAGE  
 Smithfield St. & Liberty Ave.  
 Near 7th Avenue  
RATES EFFECTIVE FEB. 1, 1970

DAY RATES  
 (8 A.M. - 6 P.M.)

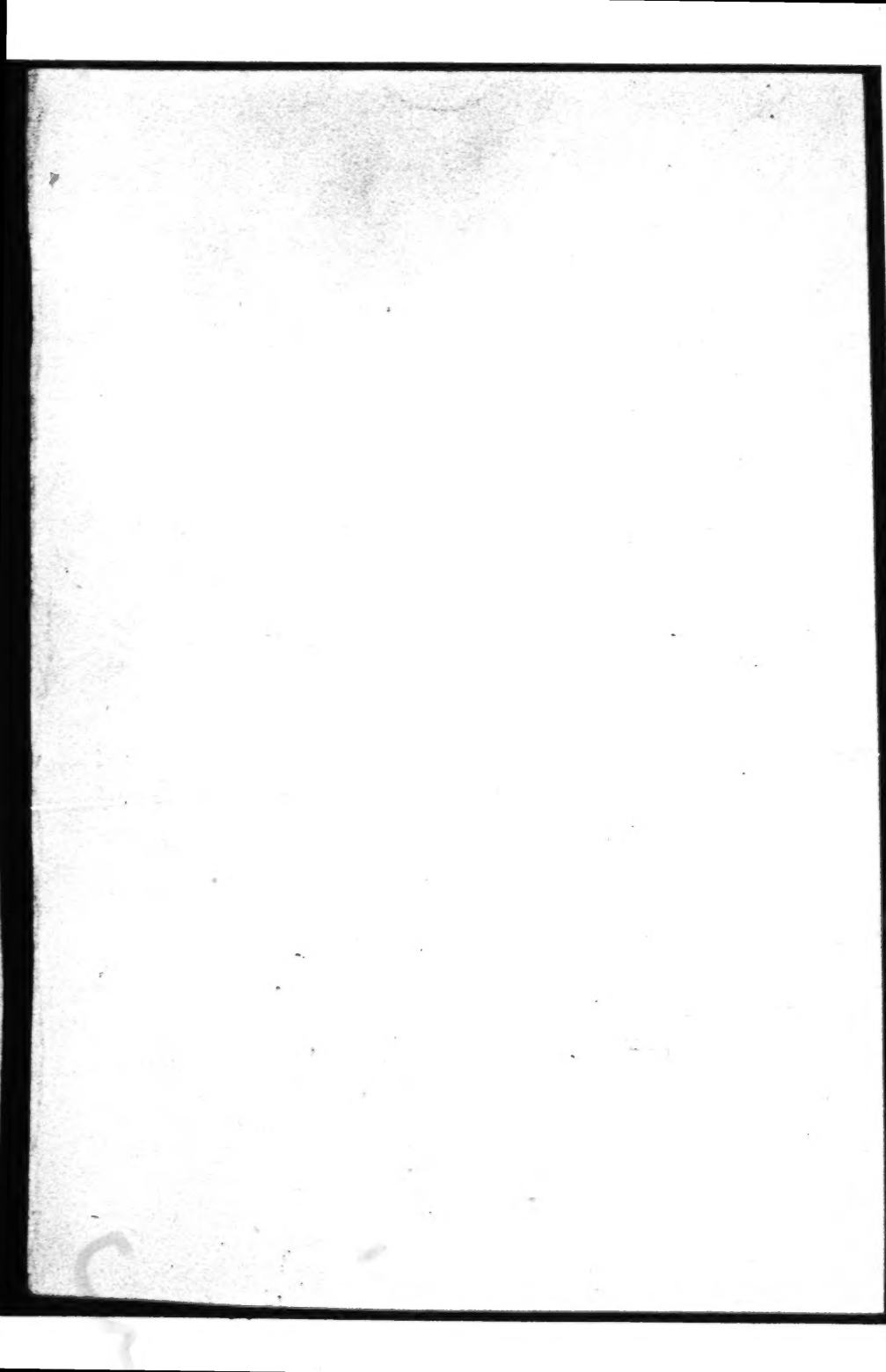
NIGHT RATES  
 (6 P.M. - 8 A.M.)

1 Hour or Less - - - - -	\$ .25	1 Hour or Less - - - - -	\$ .25
2 Hours or Less - - - - -	\$ .40	2 Hours or Less - - - - -	\$ .40
3 Hours or Less - - - - -	\$ .60	3 Hours or Less - - - - -	\$ .60
4 Hours or Less - - - - -	\$ .85	4 Hours or Less - - - - -	\$ .85
5 Hours or Less - - - - -	\$ 1.25	4 Hours or More - to 2 A.M. - -	\$ 1.00
6 Hours or Less - - - - -	\$ 1.75	6 P.M. - 8 A.M. - - - - -	\$ 1.50
7 Hours or Less - - - - -	\$ 2.25	24 Hours Maximum - - - - -	\$ 3.50
25: Each Additional Hour To -	\$ 3.50	Sunday - 9 A.M. - 1 P.M.	\$ .25
For 12 Hours or Less		No Monthly Rate	
13 - 24 Hours - Maximum	\$ 3.50		

\* Rates are fixed by Pittsburgh Parking Authority in consultation with Lessee.



**LIBERTY PARKING**



LIBERTY PARKING								
1968, 1969 AND PROJECTED 1970 INCOME AND OPERATING COSTS BY INDIVIDUAL FACILITIES								
1968	PENN AVE. & EIGHTH ST. LOTS (2)	PENN AVE. & SEVENTH ST. LOT	SEVENTH ST. LOT (NEAR PENN)	LIBERTY AVE. LOT	BLVD. OF ALLIES LOT	BROAD & ANSLEY LOT (E. LIBERTY)	N. HIGHLAND & PENN CIRCLE LOT (E. LIBERTY)	TOTAL ALL LOTS
PARKING REVENUE	\$ 42,902	\$ 30,300		\$ 14,461	\$ 11,885	\$ 20,444		\$ 119,992
OPERATING EXPENSE	51,402	30,689		16,113	18,012	14,841		130,857
OPERATING INCOME (LOSS)	(8500)	(389)		(1652)	(6127)	5803		(10,865)
INCOME AS PERCENT OF REVENUE	0	0		0	0	28.4%		0
1969			LOT ACQUIRED IN JAN. 1969				LOT OPENED IN MAR. 1969	
PARKING REVENUE	39,364	21,804	14,386	13,973	12,773	19,888	23,062	145,250
OPERATING EXPENSE	52,174	28,099	15,290	15,492	20,865	11,302	26,222	169,444
OPERATING INCOME (LOSS)	(12810)	(6295)	(904)	(1519)	(8092)	8586	(3160)	(24194)
INCOME AS PERCENT OF REVENUE	0	0	0	0	0	43.2%	0	0
OPERATING INCOME (LOSS) IF PARKING TAX REMAINED AT 10%	(11009)	(5319)	(259)	(879)	(7504)	9503	(2007)	(17474)
INCOME WITH PARKING TAX OF 10% AS PERCENT OF REVENUE	0	0	0	0	0	47.8%	0	0
1970 PROJECTION								
PARKING REVENUE	37,666	20,925	13,603	17,632	10,518	17,275	28,761	146,360
OPERATING EXPENSE WITH PARKING TAX AT 20% EFF. 2-1-70	54,780	29,535	18,822	17,863	21,634	11,811	33,841	188,286
OPERATING INCOME (LOSS)	(17114)	(8610)	(5219)	(231)	(11116)	5464	(5080)	(41,906)
INCOME AS PERCENT OF REVENUE	0	0	0	0	0	31.6%	0	0
OPERATING INCOME (LOSS) IF PARKING TAX REMAINED AT 15%	(15,381)	(7648)	(4593)	580	(10,632)	6258	(3757)	(35,173)
INCOME WITH PARKING TAX OF 15% AS PERCENT OF REVENUE	0	0	0	3.3%	0	36.2%	0	0
OPERATING INCOME (LOSS) IF PARKING WERE 10%	(13,498)	(6517)	(3913)	1471	(10,106)	7122	(2319)	(27,760)
INCOME WITH PARKING TAX OF 10% AS PERCENT OF REVENUE	0	0	0	8.3%	0	41.2%	0	0

## LIBERTY PARKING

## OPERATING STATEMENT FOR: Penn Avenue &amp; Eighth Street-2 Lots - 78 Sp

	1968	1969	1970 PROJECTION
<b><u>PARKING REVENUE</u></b>	\$42,902	\$49,364	\$37,446
<b><u>OPERATING EXPENSE</u></b>			
<b><u>1. TAXES</u></b>			
PARKING	4,230	5,737	7,381
REAL ESTATE			
PAYROLL	726	661	661
BUSINESS PRIVILEGE		189	201
OTHER			
<b><u>2. EXPENSE RELATED TO USE OF PROPERTY</u></b>			
RENT OF PROPERTY	30,075	30,300	30,300
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST	79	100	100
DEPRECIATION	131	132	132
<b><u>3. MANAGEMENT &amp; LABOR COSTS:</u></b>			
WAGES & SALARIES	12,970	12,634	13,645
MANAGEMENT FEE			
GROUP INSURANCE			
PENSION EXPENSE	1,403	1,226	1,226
UNIFORM EXPENSE	113	A	.
<b><u>4. PROFESSIONAL SERVICE:</u></b>			
AUDITING	200	250	250
LEGAL			
OTHER			
<b><u>5. GENERAL INSURANCE</u></b>	701	177	177
<b><u>6. MAINTENANCE &amp; REPAIRS</u></b>	214	65	65
<b><u>7. MATERIALS &amp; SUPPLIES</u></b>	180	203	203
<b><u>8. UNINSURED LOSSES</u></b>	114	59	59
<b><u>9. UTILITIES &amp; TELEPHONE</u></b>	332	187	187
<b><u>10. MISCELLANEOUS UNALLOCATED EXP.</u></b>		364	364
TOTAL OPERATING EXPENSE	\$51,402	\$52,174	\$54,788
OPERATING INCOME (LOSS)	(8,500)	(12,810)	(17,342)
INCOME AS PERCENT OF REVENUE	-0-	-0-	-
<b>NOTES:</b>			
This statement is on a cash basis and is unaudited.			

## LIBERTY PARKING

OPERATING STATEMENT FOR: Penn Avenue at Seventh St. Lot - 12 Spaces

	1968	1969	1970 PROJECTION
<b>PARKING REVENUE</b>	\$36,300	\$21,804	\$20,925
<b>OPERATING EXPENSE</b>			
1. TAXES			
PARKING	1,030	3,246	4,101
REAL ESTATE			
PAYROLL	412	270	270
BUSINESS PRIVILEGE		105	112
OTHER			
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY	18,000	18,000	18,000
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST	50	50	50
DEPRECIATION	397	414	414
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	7,360	5,142	5,553
MANAGEMENT FEE			
GROUP INSURANCE			
PENSION EXPENSE	800	499	499
UNIFORM EXPENSE	64	-	-
4. PROFESSIONAL SERVICE:			
AUDITING	100	125	125
LEGAL			
OTHER			
5. GENERAL INSURANCE	194	49	60
6. MAINTENANCE & REPAIRS	58	33	33
7. MATERIALS & SUPPLIES	100	100	100
8. UNINSURED LOSSES	31	16	16
9. UTILITIES & TELEPHONE	92	52	52
10. MISCELLANEOUS UNALLOCATED EXP.	-	150	150
TOTAL OPERATING EXPENSE	\$30,689	\$28,099	\$29,535
OPERATING INCOME (LOSS)	(389)	(6,295)	(8,610)
INCOME AS PERCENT OF REVENUE	-0-	-0-	-0-

## NOTES:

This statement is on a cash basis and is unaudited.

LIBERTY PARKING			
OPERATING STATEMENT FOR: Seventh St. Lot (Near Penn Ave.) 35 Spaces (Lot acquired in January, 1968)			
	1968	1969	1970 PROJECTION
<b><u>PARKING REVENUE</u></b>			
<b><u>OPERATING EXPENSE</u></b>		\$14,386	\$11,001
<b>1. TAXES</b>			
PARKING		2,084	2,084
REAL ESTATE			
PAYROLL		176	176
BUSINESS PRIVILEGE		69	71
OTHER			
<b>2. EXPENSE RELATED TO USE OF PROPERTY</b>			
RENT OF PROPERTY		8,600	10,000
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST		50	50
DEPRECIATION			
<b>3. MANAGEMENT &amp; LABOR COSTS:</b>			
WAGES & SALARIES		3,393	4,000
MANAGEMENT FEE			
GROUP INSURANCE			
PENSION EXPENSE		129	129
UNIFORM EXPENSE			
<b>4. PROFESSIONAL SERVICE:</b>			
AUDITING		125	125
LEGAL			
OTHER			
<b>5. GENERAL INSURANCE</b>		96	111
<b>6. MAINTENANCE &amp; REPAIRS</b>		31	31
<b>7. MATERIALS &amp; SUPPLIES</b>		100	100
<b>8. UNINSURED LOSSES</b>		32	32
<b>9. UTILITIES &amp; TELEPHONE</b>		100	100
<b>10. MISCELLANEOUS UNALLOCATED EXP.</b>		101	101
<b>TOTAL OPERATING EXPENSE</b>		\$15,290	\$18,028
<b>OPERATING INCOME (LOSS)</b>		(904)	(5,027)
<b>INCOME AS PERCENT OF REVENUE</b>		-6-	-4-
<b>NOTES:</b>			
This statement is on a cash basis and is unaudited.			

## LIBERTY PARKING, INC.

## OPERATING STATEMENT FOR: LIBERTY AVENUE LOT

26 Spaces

	1968	1969	1970 PROJECTION
<b>PARKING REVENUE</b>	\$14,461	\$13,973	\$17,632
<b>OPERATING EXPENSE</b>			
1. TAXES			
PARKING	1,446	2,833	3,456
REAL ESTATE			
PAYROLL	230	200	200
BUSINESS PRIVILEGE		67	84
OTHER			
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY	8,400	8,400	9,000
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST	50	50	50
DEPRECIATION	662	19	19
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	4,100	3,826	4,132
MANAGEMENT FEE			
GROUP INSURANCE			
PENSION EXPENSE	445	371	371
UNIFORM EXPENSE	36		
4. PROFESSIONAL SERVICE:			
AUDITING	100	125	125
LEGAL			
OTHER			
5. GENERAL INSURANCE	280	71	86
6. MAINTENANCE & REPAIRS	86	33	33
7. MATERIALS & SUPPLIES	100	100	100
8. UNINSURED LOSSES	45	24	24
9. UTILITIES & TELEPHONE	133	75	75
10. MISCELLANEOUS UNALLOCATED EXP.		98	98
TOTAL OPERATING EXPENSE	\$16,713	\$15,492	\$17,863
OPERATING INCOME (LOSS)	(1,652)	(1,519)	(231)
INCOME AS PERCENT OF REVENUE	-9-	-9-	-9-
NOTES:			
This statement is on a cash basis.			



LIBERTY PARKING		40 Spaces	
OPERATING STATEMENT FOR: <i>Development of Allie's Lot</i>			
	1968	1969	1970 PROJECTION
<b><u>PARKING REVENUE</u></b>	\$11,885	\$12,772	\$18,528
<b><u>OPERATING EXPENSE</u></b>			
1. TAXES			
PARKING	1,190	1,865	2,882
REAL ESTATE			
PAYROLL	287	361	361
BUSINESS PRIVILEGE		61	36
OTHER			
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY	9,600	9,600	9,600
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST	50	50	50
DEPRECIATION	124	750	750
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	5,122	6,901	7,451
MANAGEMENT FEE			
GROUP INSURANCE			
PENSION EXPENSE	556	669	669
UNIFORM EXPENSE	45		
4. PROFESSIONAL SERVICE:			
AUDITING	100	125	125
LEGAL			
OTHER			
5. GENERAL INSURANCE	432	109	134
6. MAINTENANCE & REPAIRS	133	33	31
7. MATERIALS & SUPPLIES	100	100	100
8. UNINSURED LOSSES	69	36	36
9. UTILITIES & TELEPHONE	205	115	115
10. MISCELLANEOUS UNALLOCATED EXP.		90	90
TOTAL OPERATING EXPENSE	\$18,012	\$20,865	\$21,634
OPERATING INCOME (LOSS)	(6,127)	(8,093)	(11,106)
INCOME AS PERCENT OF REVENUE	-0-	-0-	-0-
NOTES:			
This statement is on a cash basis and is unaudited.			

## LIBERTY PARKING

OPERATING STATEMENT FOR: Lot at Dorland &amp; Angley Sts., P. I. (Lot 100) 100 Spaces

	1968	1969	1970 PROJECTION
<b>PARKING REVENUE</b>	\$26,444	\$19,888	\$17,275
<b>OPERATING EXPENSE</b>			
<b>TAXES</b>			
PARKING	2,045	2,308	1,385
REAL ESTATE			
PAYROLL	391	250	250
BUSINESS PRIVILEGE		95	83
OTHER			
<b>EXPENSE RELATED TO USE OF PROPERTY</b>			
RENT OF PROPERTY	1,868	1,600	1,200
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST	50	50	50
DEPRECIATION	171	208	208
<b>MANAGEMENT &amp; LABOR COSTS:</b>			
WAGES & SALARIES	7,000	4,690	5,065
MANAGEMENT FEE			
GROUP INSURANCE			
PENSION EXPENSE	760	455	455
UNIFORM EXPENSE	61	-	-
<b>PROFESSIONAL SERVICE:</b>			
AUDITING	100	125	125
LEGAL			
OTHER			
<b>GENERAL INSURANCE</b>	1,079	273	330
<b>MAINTENANCE &amp; REPAIRS</b>	329	33	33
<b>MATERIALS &amp; SUPPLIES</b>	100	100	100
<b>UNINSURED LOSSES</b>	195	91	91
<b>UTILITIES &amp; TELEPHONE</b>	512	287	287
<b>MISCELLANEOUS UNALLOCATED EXP.</b>	-	138	138
<b>TOTAL OPERATING EXPENSE</b>	\$14,641	\$11,302	\$11,811
<b>OPERATING INCOME (LOSS)</b>	5,803	8,586	5,464
<b>INCOME AS PERCENT OF REVENUE</b>	28.8%	43.2%	31.6%

## NOTES:

Lot is owned by Urban Redevelopment Authority. Number of parking spaces varies as construction work affects available parking area. Rent is adjusted accordingly. This statement is on a cash basis and is unaudited.

LIBERTY PARKING

264 Spaces

## OPERATING STATEMENT FOR:

Lot at N. Highland at Penn Circle, 14th

1968

1969

1970

PROJECTION

PARKING REVENUEOPERATING EXPENSE1. TAXES

PARKING

REAL ESTATE

PAYROLL

BUSINESS PRIVILEGE

OTHER

2. EXPENSE RELATED TO USE OF PROPERTY

RENT OF PROPERTY

RENT FOR OFFICE - ALLOCATED

AMORTIZATION

INTEREST

DEPRECIATION

3. MANAGEMENT & LABOR COSTS:

WAGES &amp; SALARIES

MANAGEMENT FEE

GROUP INSURANCE

PENSION EXPENSE

UNIFORM EXPENSE

4. PROFESSIONAL SERVICE:

AUDITING

LEGAL

OTHER

5. GENERAL INSURANCE6. MAINTENANCE & REPAIRS7. MATERIALS & SUPPLIES8. UNINSURED LOSSES9. UTILITIES & TELEPHONE10. MISCELLANEOUS UNALLOCATED EXP

TOTAL OPERATING EXPENSE

OPERATING INCOME (LOSS)

INCOME AS PERCENT OF REVENUE

\$23,062

\$20,761

1,452

1,401

931

921

111

100

50

50

17,790

23,101

1,726

1,726

143

154

721

871

33

33

100

100

239

239

758

758

161

87

\$23,222

\$23,241

(1,160)

(1,000)

-

%

NOTES: Lot opened in March 1970. It is owned by Pittsburgh Parking Authority.

Note no rent is charged. Operator pays Authority 50% of any operating income in lieu of rent.

This statement is on a cash basis.

LOT AT 137 NINTH STREET

LOT AT 137 NINTH STREET

LOT AT 137 NINTH STREET

DAY RATE

NIGHT RATE

1/2 Hour or Less	0 .75
1 Hour or Less	0 .90
Each Additional Hour	0 .30
Maximum	0 2.25

After 6:00 P.M.  
Flat Rate All Evening

LOT AT 137 NINTH STREET  
(Near Bush Avenue)

DAY RATE

NIGHT RATE

1/2 Hour or Less	0 .60
1 Hour or Less	0 .75
Each Additional Hour	0 .30
Maximum	0 2.25

After 6:00 P.M.  
Flat Rate All Evening

LOT AT 137 NINTH STREET

DAY RATE

NIGHT RATE

1/2 Hour or Less	0 .75
1 Hour or Less	0 .90
Each Additional Hour	0 .60
Maximum	0 3.25

After 6:00 P.M.  
Flat Rate All Evening

LOT AT 137 NINTH STREET

DAY RATE

NIGHT RATE

1 Hour or Less	0 .75
Each Additional Hour	0 .50
Maximum	0 2.25

After 6:00 P.M.  
Flat Rate All Evening

584a

Plaintiffs' Exhibit No. 1

Liberty Parking - Contd.

PARKING RATES ESTABLISHED IN PITTSBURGH  
RATES EFFECTIVE FEBRUARY 1970

LOT ON LIBERTY AVENUE AT NIXON THEATRE

DAY RATE

NIGHT RATE

1/2 Hour or Less - - - - -	\$ .75
1 Hour or Less - - - - -	\$ 1.00
Each Additional Hour - - - - -	\$ .25
Maximum - - - - -	\$ 2.25

LOT AT BROAD & ANSLIE STREETS, EAST LIBERTY

DAY RATE

NIGHT RATE

All Day, Weekdays & Saturdays,  
Flat Rate - - - - - \$ .75

LOT AT HIGHLAND AVENUE & PENN CIRCLE, EAST LIBERTY \*

DAY RATE

NIGHT RATE

2 Hours or Less - - - - -	\$ .25
All Day - - - - -	\$ .50

\* This is a Pittsburgh Parking Authority lot and rates are fixed by the Authority.

**MEYERS PARKING SYSTEM**

## MEYERS PARKING SYSTEM

1968, 1969 AND PROJECTED 1970 INCOME AND OPERATING COSTS BY INDIVIDUAL FACILITY

1968	CHATHAM CENTER GARAGE		
PARKING REVENUE	\$ 917,673		
OPERATING EXPENSE	858,948		
OPERATING INCOME (LOSS)	58,725		
INCOME AS PERCENT OF REVENUE	6.4 %		
1969			
PARKING REVENUE	967,325		
OPERATING EXPENSE	937,910		
OPERATING INCOME (LOSS)	29,415		
INCOME AS PERCENT OF REVENUE	3.0%		
OPERATING INCOME (LOSS) IF			
PARKING TAX REMAINED AT 10%	59,320		
INCOME WITH PARKING TAX OF 10%			
AS PERCENT OF REVENUE	6.1%		
1970 PROJECTION			
PARKING REVENUE	1,015,188		
OPERATING EXPENSE WITH PARKING			
TAX AT 20% EFF. 2-1-70	997,811		
OPERATING INCOME (LOSS)	17,377		
INCOME AS PERCENT OF REVENUE	1.7 %		
OPERATING INCOME (LOSS) IF PARKING			
TAX REMAINED AT 15%	64,076		
INCOME WITH PARKING TAX OF 15%			
AS PERCENT OF REVENUE	6.3%		
OPERATING INCOME (LOSS) IF PARKING			
WERE 10%	114,835		
INCOME WITH PARKING TAX OF 10%			
AS PERCENT OF REVENUE	11.3%		



**NEWARK PARKING SYSTEM****OPERATING STATEMENT****CHRYSLER CENTRAL GARAGE**

(8,200 Parking Spaces)

	1968	1969	1970 Projection
Revenue	\$917,673	\$967,383	\$1,015,188
<b>Operating Expenses</b>			
Parking Taxes	\$ 82,034	\$126,638	\$ 198,977
Real Estate Taxes	-	48,478	48,478
Payroll Taxes & Union Costs	18,970	13,190	13,190
Rent	382,013	361,270	337,196
Payroll	77,844	86,079	91,641
Office Salaries & Expenses	23,372	13,310	19,384
Utilities	23,736	28,686	28,686
Insurance	6,858	4,300	4,300
Material & Supplies	3,033	2,914	2,914
Repairs & Maintenance	19,803	20,790	20,790
Other	<u>27,253</u>	<u>32,161</u>	<u>32,161</u>
Total Expenses	\$938,948	\$937,910	\$ 997,811
Operating Income (Loss)	\$ 58,725	\$ 29,415	\$ 17,377
Operating Income As Percent Of Revenue	6.4%	3.0%	1.7%

Rent Projection: Twice first six months actual.

Payroll Projection: \$44,922 + 104% of 44,922 = \$91,641.

Revenue Projection: First six months actual + 49.4 x 100.

Parking Tax Projection: Revenue x .196

Office Salaries & Expenses: Twice first six months actual.

All other items are projected to be the same as 1969.

MEYERS PARKING SYSTEMPARKING RATES PRESENTLY IN EFFECTCHATHAM CENTER GARAGE 5th Avenue at Washington Place

1/2 Hour or Less                      \$ .25

1/2 Hour to 1 Hour                      .50

1 Hour to 2 Hours                      .75

2 Hours to 4 Hours                      \$ 1.00

4 Hours to 6 Hours                      \$ 1.25

6 Hours to 8 Hours                      \$ 1.50

8 Hours to 12 Hours                      \$ 1.75

12 Hours to 18 Hours                      \$ 2.00

18 Hours to 24 Hours                      \$ 2.25

Night Rate 5:00 P.M. to 2:00 A.M. \$1.00 Flat Rate

Above rates effective October 1, 1969

**E-7 PARKING**

**K-7 PARKING CO.**

1968, 1969 AND PROJECTED 1970 INCOME AND OPERATING COSTS BY INDIVIDUAL FACILITIES

	9 TH. & PENN LOT	824 PENN AVE. LOT	B & O STATION LOT	TOTAL DOWNTOWN LOTS		ST. FRANCIS HOSPITAL LOT
<b>1968</b>						
PARKING REVENUE	\$ 43,548	\$ 65,889	\$ 92,265	\$ 201,702		\$ 36,725
OPERATING EXPENSE	52,613	60,064	85,505	198,182		73,017
OPERATING INCOME (LOSS)	(9065)	5825	6760	3520		(36,292)
INCOME AS PERCENT OF REVENUE	0	8.8%	7.3%	1.7%		0
<b>1969</b>						
PARKING REVENUE	47,645	71,433	102,144	221,222		39,789
OPERATING EXPENSE	55,734	66,130	95,919	217,783		82,666
OPERATING INCOME (LOSS)	(8089)	5303	6225	3439		(42,877)
INCOME AS PERCENT OF REVENUE	0	7.4%	6.1%	1.6%		0
OPERATING INCOME (LOSS) IF PARKING TAX REMAINED AT 10%	(5889)	8598	10,907	13,616		(41,039)
INCOME WITH PARKING TAX OF 10% AS PERCENT OF REVENUE	0	12.0%	10.7%	6.2%		0
<b>1970 PROJECTION</b>						
PARKING REVENUE	51,411	77,974	111,939	241,324		44,225
OPERATING EXPENSE WITH PARKING TAX AT 20% EFF. 2-1-70	59,313	71,990	102,741	234,044		85,670
OPERATING INCOME (LOSS)	(7902)	5984	9198	7280		(41,455)
INCOME AS PERCENT OF REVENUE	0	7.7%	8.2%	3.0%		0
OPERATING INCOME (LOSS) IF PARKING TAX REMAINED AT 15%	(5537)	9571	14,347	18,381		(39,422)
INCOME WITH PARKING TAX OF 15% AS PERCENT OF REVENUE	0	12.3%	12.8%	7.6%		0
OPERATING INCOME (LOSS) IF PARKING WERE 10%	(2966)	13,470	19,944	30448		(37,210)
INCOME WITH PARKING TAX OF 10% AS PERCENT OF REVENUE	0	17.3%	17.8%	12.6%		0



A-7 MARKING CO.

OPERATING STATEMENT FOR: 9th St. at Penn Lot

54 Rooms

	1968	1969	1970 PROJECTION
<b>PARKING REVENUE</b>	242,540	247,645	\$98,411
<b>OPERATING EXPENSE</b>			
1. TAXES	436	485	38
PARKING	4,325	5,954	10,877
REAL ESTATE			
PAYROLL	963	621	621
BUSINESS PRIVILEGE		237	296
OTHER	14	221	357
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY	20,000	21,526	21,526
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION & Depreciation	1,903	2,297	2,297
INTEREST			
DEPRECIATION			
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	17,674	17,102	17,752
MANAGEMENT FEE			
GROUP INSURANCE			
PENSION EXPENSE			
UNIFORM EXPENSE			
4. PROFESSIONAL SERVICE:			
AUDITING			
LEGAL	240	240	245
OTHER			
5. GENERAL INSURANCE	2,260	2,120	2,120
6. MAINTENANCE & REPAIRS	629	187	187
7. MATERIALS & SUPPLIES	71	78	100
8. UNINSURED LOSSES	199	207	207
9. UTILITIES & TELEPHONE	432	589	589
10. MISCELLANEOUS UNALLOCATED EXP.	100	33	33
TOTAL OPERATING EXPENSE	\$52,613	\$55,734	\$59,213
OPERATING INCOME (LOSS)	(9,065)	(8,089)	(7,802)
INCOME AS PERCENT OF REVENUE	-0-	-0-	-0-
NOTES:			

L-7 PALETTE CO.  
 OPERATING STATEMENT FOR: 824 Park Avenue Lot

	1968	1969	1970 PROJECTION
<b>PARKING REVENUE</b>			
<b>OPERATING EXPENSE</b>	\$65,259	\$71,423	\$71,321
<b>1. TAXES</b>			
PARKING	6,589	10,438	15,21
REAL ESTATE			
PAYROLL	566	357	247
BUSINESS PRIVILEGE		360	42
OTHER			
<b>2. EXPENSE RELATED TO USE OF PROPERTY</b>			
RENT OF PROPERTY	31,530	31,970	31,300
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST			
DEPRECIATION	60	80	88
<b>3. MANAGEMENT &amp; LABOR COSTS:</b>			
WAGES & SALARIES	17,035	18,056	19,000
MANAGEMENT FEE			
GROUP INSURANCE			
PENSION EXPENSE			
UNIFORM EXPENSE			
<b>4. PROFESSIONAL SERVICE:</b>			
AUDITING			
LEGAL	1,440	1,040	1,000
OTHER			
<b>5. GENERAL INSURANCE</b>	2,199	2,075	2,075
<b>6. MAINTENANCE &amp; REPAIRS</b>	66	11	11
<b>7. MATERIALS &amp; SUPPLIES</b>	124	80	65
<b>8. UNINSURED LOSSES</b>	122	952	952
<b>9. UTILITIES &amp; TELEPHONE</b>		-	10
<b>10. MISCELLANEOUS UNALLOCATED EXP.</b>	204	155	153
<b>TOTAL OPERATING EXPENSE</b>	\$60,063	\$66,120	\$71,379
<b>OPERATING INCOME (LOSS)</b>	5,224	5,303	5,941
<b>INCOME AS PERCENT OF REVENUE</b>	8.0%	7.4%	7.7%
<b>NOTES:</b>			



## K-7 PARKING CO.

## OPERATING STATEMENT FOR: B &amp; O Station Lot

190 Spaces

	1968	1969	1970 PROJECTION
<b>PARKING REVENUE</b>	\$92,265	\$102,145	\$111,978
<b>OPERATING EXPENSE</b>			
1. TAXES	355		
PARKING	9,227	14,895	21,948
REAL ESTATE			
PAYROLL	639	639	639
BUSINESS PRIVILEGE		905	613
OTHER			
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY	57,765	61,115	61,115
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST			
DEPRECIATION	94	94	94
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	14,665	14,582	14,247
MANAGEMENT FEE			
GROUP INSURANCE			
PENSION EXPENSE			
UNIFORM EXPENSE			
4. PROFESSIONAL SERVICE:			
AUDITING			
LEGAL	240	240	245
OTHER			
5. GENERAL INSURANCE	2,287	2,057	2,057
6. MAINTENANCE & REPAIRS			
7. MATERIALS & SUPPLIES	118	78	78
8. UNINSURED LOSSES			
9. UTILITIES & TELEPHONE		1,055	1,055
10. MISCELLANEOUS UNALLOCATED EXP.	480	529	528
TOTAL OPERATING EXPENSE	\$85,505	\$95,920	\$102,741
OPERATING INCOME (LOSS)	6,760	6,225	9,198
INCOME AS PERCENT OF REVENUE	7.3%	6.1%	8.2%
NOTES:			

## Plaintiffs' Exhibit No. 1

K-7 PARKING CO.

## OPERATING STATEMENT FOR: St. Francis Hospital Lot

458 Square

	1968	1969	1970 PROJECTION
<b>PARKING REVENUE</b>	\$36,725	\$39,789	\$44,225
<b>OPERATING EXPENSE</b>			
1. TAXES			
PARKING	3,673	5,817	8,668
REAL ESTATE			
PAYROLL	2,882	3,456	3,856
BUSINESS PRIVILEGE		199	238
OTHER			
2. EXPENSE RELATED TO USE OF PROPERTY			
RENT OF PROPERTY	3,650	4,418	4,611
RENT FOR OFFICE - ALLOCATED			
AMORTIZATION			
INTEREST			
DEPRECIATION	854	976	674
3. MANAGEMENT & LABOR COSTS:			
WAGES & SALARIES	57,133	63,021	63,556
MANAGEMENT FEE			
GROUP INSURANCE			
PENSION EXPENSE			
UNIFORM EXPENSE			
4. PROFESSIONAL SERVICE:			
AUDITING			
LEGAL	240	240	285
OTHER			
5. GENERAL INSURANCE	2,083	2,818	2,818
6. MAINTENANCE & REPAIRS			
7. MATERIALS & SUPPLIES	118	234	262
8. UNINSURED LOSSES	2,079	1,970	1,970
9. UTILITIES & TELEPHONE			
10. MISCELLANEOUS UNALLOCATED EXP.	305	317	361
TOTAL OPERATING EXPENSE	\$73,017	\$82,666	\$85,678
OPERATING INCOME (LOSS)	* (\$36,292)	* (\$42,877)	* (\$41,453)
INCOME AS PERCENT OF REVENUE	-0-	-0-	-0-

NOTES: \*Loss from parking operations. In addition to the Parking Revenue K-7

Parking received a management fee from hospital as follows: \$35,500 in 1967, reducing loss to K-7 to \$732 + \$42,000 in 1969 reducing loss to \$877. The projected fee for 1970 is \$42,000 which would result in a profit to K-7 of \$555 or 1.3% of Parking Revenue.

K-7 PARKING CO.
PARKING RATES PRESENTLY IN EFFECT  
RATES EFFECTIVE FEBRUARY 1, 1970
9TH & PENN LOT  
9th St. at Penn Ave.
DAY RATE

1/2 Hour or Less	\$ .70
1/2 Hour To 1 Hour	\$ .80
1 Hour to 2 Hours	\$ 1.15
Each additional hour	\$ .35

NIGHT RATE

After 6:00 P.M.	\$ .85
Sunday All Day	.85
Holidays - All Day	.85

824 PENN AVE. LOT
DAY RATE

6:00 A.M. to 6:00 P.M.	
1/2 Hour or Less	\$ .65
1/2 Hour to 1 Hour	.75
1 Hour to 2 Hours	\$ 1.00
2 Hours to 3 Hours	\$ 1.30
3 Hours to 4 Hours	\$ 1.55
4 Hours to 9 Hours	\$ 1.95
Each Additional Hour	\$ .20
9 Hours Maximum	\$ 2.25

EVENING & NIGHT RATE

6:00 P.M. to 7:00 A.M.	\$ .65
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596a

## Plaintiffs' Exhibit No. 1

K-7 PARKING CO. (Contd.)PARKING RATES PRESENTLY IN EFFECT  
RATES EFFECTIVE FEBRUARY 1, 1970B & O STATION LOT  
1st. Ave. & Grant St.DAY RATE

2 Hours or Less	\$ .95	Saturday - All Day	\$ .95
All Day	\$ 1.85		
3 P.M. to 7:00 A.M.	.95		

ST. FRANCIS HOSPITAL LOT  
45th St. Near Penn Ave.DAY RATE

<u>12 Midnight to 1:00 P.M.</u>		Evening Rates Starting at 3 P.M. \$ .75
1 Hour or Less	\$ .50	Sundays & Holidays - All day \$ .75
2 Hour to 2 Hours	.60	
2 Hours to 3 Hours	.75	
All Day	.85	

**COMPARISON OF 1969 RECEIPTS FROM THE  
BUSINESS PRIVILEGE, MERCANTILE, AND  
PARKING TAXES, AND THE NUMBER OF  
TAXPAYERS OR BUSINESS FACILITIES  
PAYING SUCH TAX**

	<u>Total 1969 Receipts</u>	<u>No. Of Taxpayers</u>
Business Privilege Tax	\$4,501,221.87	13,974
Mercantile Tax	\$2,021,826.85	7,250
	<u>Total 1969 Receipts</u>	<u>No. Of Parking Facilities Paying Tax</u>
Parking Tax	\$2,121,442	299
Parking Tax Paid By Plaintiffs	\$1,304,004	Involving 59 Facilities

The above data as to the amount of Business Privilege Tax and Mercantile Tax receipts were taken from the Annual Report of the City Controller for the fiscal year ending Dec. 31, 1969. The number of taxpayers of these taxes was obtained from the Data Processing Division of the City Treasurer's Office.

The data relative to the Parking Tax was obtained from the City Treasurer's Office, Division of Parking Tax.

## Plaintiffs' Exhibit No. 6

PARKING RATES IN EFFECT

	1969			1970		
	Stanwix Garage Effective Jan. 1969	Gateway Center Garage Effective Feb. 1, 1969	Ft. Duquesne 6th Street Garage Effective Jan. 21, '69	Stanwix Garage	Gateway Center Garage	Ft. Duquesne 6th Street Garage Effective Feb. 1, 1970
1 Hour	\$ .75	\$ .75	\$ .30	\$ .75	\$ .75	\$ .30
2 Hours	1.00	1.00	.45	1.00	1.00	.45
3 Hours	1.25	1.25	.65	1.25	1.25	.65
4 Hours	1.50	1.50	.90	1.50	1.50	.90
5 Hours	1.75	1.75	1.25	1.75	1.75	1.25
6 Hours	2.00	2.00	1.55	2.00	2.00	1.55
7 Hours	2.25	2.25	1.65	2.25	2.25	1.75
8 Hours	2.50	2.50	1.85	2.50	2.50	1.95
9 Hours	2.75	2.30	1.95	2.75	2.50	2.45
10 Hours	3.00	2.50	2.15	3.00	2.50	2.55
10 To 24 Hours	3.00			3.00		2.55
11 Hours		2.30	2.20		2.50	2.35
12 Hours		2.50	2.30		2.50	2.45
12 To 16 Hours		2.75			2.75	
13 To 24 Hours			2.30			2.45
14 To 24 Hours		3.00			3.00	

Comments Re 1969 and 1970 Rates:

Up to 3 hours of parking time rates in privately owned garages were approximately twice those in the publicly owned garages. In 1969 the rates for between 5 and 9 hours of parking time were approximately 30 to 40% higher in the privately owned garages, but due to the raise in rates at the publicly owned garages, effective Feb. 1, 1970, this difference had dropped to where the private rates were only about 20 to 30% higher for from 5 to 9 hours of parking time.

PARKING RATES IN EFFECT

1967

1968

	Stamwix Garage Effective June 1967	Catsbury Center Garage	Ft. Duquesne 6th Street Garage	Stamwix Garage Effective Oct. 1968	Catsbury Center Garage Effective 6-15-68	Ft. Duquesne 6th Street Garage
1 " "	\$ .50	\$ .50	\$ .30	\$ .50	\$ .50	\$ .30
2 " "	.75	.75	.45	.75	.75	.45
3 " "	1.00	.95	.65	1.00	1.00	.65
4 " "	1.25	1.20	.90	1.25	1.20	.90
5 " "	1.50	1.40	1.20	1.50	1.40	1.20
6 " "	1.75	1.60	1.35	1.75	1.60	1.35
7 " "	2.00	1.60	1.50	2.00	1.60	1.50
8 " " & Over 2.25		1.80	1.65	2.25	2.00	1.65
9 " "		2.00	1.75		2.25	1.75
10 " "		2.00	1.95		2.25	1.95
11 " "		2.00	2.10		2.25	2.10
12 " "		2.00			2.25	
13 " "			2.25			2.25
14 " "		2.25			2.50	
15 " "		2.50				
16 " "					2.00	
17 " "		2.80				
18 " "						



600a

## Plaintiffs' Exhibit No. 7

PLAINTIFF'S EXHIBIT 7

DATE

THOMAS A. MUSTACHIO  
OFFICIAL REPORTERAVERAGE PARKING RATES\*

<u>INTERVAL</u>	<u>PUBLIC LOTS (1)</u>	<u>PUBLIC GARAGES</u>	<u>PARKING AUTHORITY GARAGES (3)</u>
1 Hour	\$ 0.63	\$ 0.70	\$ 0.35
2 Hours	0.97	0.92	0.51
3 Hours	1.25	1.15	0.83
All Day	1.97	2.11	1.73

- (1) 20 Public Lots
- (2) 8 Public Garages
- (3) 8 Parking Authority Garages

SOURCE: 1969 Parking Study, Pittsburgh, Pennsylvania, Central Business District  
By Wilbur Smith & Associates, Dated June, 1970.

NO. 675

PLAINTIFFS' EXHIBIT

9

DATE  
THOMAS A. MUSTA HIO  
LEGAL REPORTER**AN ORDINANCE**

to provide for the general revenue by imposing a tax at the rate of 6 mills upon the privilege of operating or conducting business in the City of Pittsburgh as measured by the gross receipts therefrom; requiring registration and payment of the tax as a condition to the conducting of such business; providing for the levy and collection of such tax; prescribing requirements for returns and records; conferring powers and duties upon the Treasurer; and imposing penalties.

THE COUNCIL OF THE CITY OF PITTSBURGH, UNDER THE AUTHORITY OF ACT NO. 511 of 1965 and ITS AMENDMENTS, HEREBY ENACTS AS FOLLOWS:

- SECTION 1. Title: This ordinance shall be known and may be cited as the "Business Privilege Tax Ordinance."
- SECTION 2. Definitions: As used in this ordinance, unless the context indicates clearly a different meaning, the following words and phrases shall have the meanings set forth below:

- (a) "City" - the City of Pittsburgh.
- (b) "Person" - any natural person, partnership, unincorporated association or corporation, non-profit or otherwise. Whenever used in any provision prescribing a fine or a penalty, the word "person," as applied to partnerships, shall mean the partners thereof, and as applied to corporations and unincorporated associations, shall mean the officers thereof.
- (c) (1) "Business" - carrying on or exercising whether for gain or profit or otherwise within the City of Pittsburgh any trade, business, including but not limited to financial business as hereinafter defined, profession, vocation, service, construction, communication or commercial activity, or making sales to persons or rendering services from or attributable to a Pittsburgh office or place of business.  
  
(2) "Business" - shall not include the following: any business which is subject to the City of Pittsburgh mercantile tax; the business of any political subdivision, any employment for a wage or salary, any business upon which the power to levy a tax is withheld by law.
- (d) "Financial Business" - The services and transactions of banks and bankers, trust credit and investment companies, where not prohibited by law, holding companies, dealers and brokers in money, credits, commercial paper, bonds, notes, securities and stocks, monetary metals, factors and commission merchants.
- (e) "Tax Year" - the Twelve month period from January 1 to December 31.

- (f) "Gross Receipts" - Cash, credits, property of any kind or nature, real or personal, in or allocable or attributable to the City of Pittsburgh from any business or by reason of any sale made, including resales of goods, wares or merchandise taken by a dealer as a trade-in or as part payment for other goods, wares or merchandise, or services rendered, or commercial or business transaction had within the City of Pittsburgh, without deduction therefrom on account of the cost of property sold, materials used, labor, service, or other cost, interest, or discount paid, or any other expense.

"Gross Receipts" shall exclude:

- (1) The amount of any allowance made for goods, wares or merchandise taken by a dealer as a trade-in or as part payment for other goods, wares and merchandise in the usual and ordinary course of his business.
  - (2) In the case of a financial business, the cost of securities and other property sold, exchanged, paid at maturity, or redeemed, and moneys or credits received in repayment of advances, credits and loans, but not to exceed the principal amount of such advances, credits and loans, and shall also exclude deposits.
  - (3) In the case of a broker, or commissions paid by him to another broker on account of a purchase or sales contract initiated, executed or cleared in conjunction with such other broker.
  - (4) Receipts by dealers from sales to other dealers in the same line who the dealer transfers title or possession at the same price for which he acquired the goods, wares or merchandise.
  - (5) Receipts or that portion thereof attributable to interstate or foreign commerce or to an office or place of business regularly maintained by the taxpayer, outside the limits of the City of Pittsburgh, and not for the purpose of evading payment of this tax and those receipts which the City is prohibited from taxing by law. Such receipts shall be segregated as set forth in Section 4(c) of this Ordinance.
- (g) "Treasurer" - The Treasurer of the City of Pittsburgh.
- (h) "Temporary seasonal or itinerant business" - shall mean any business which is conducted at one location for less than sixty (60) consecutive calendar days.
- (i) "Gross Receipts" - shall include both cash and credit transactions.
- (j) "Wholesale Dealer or Wholesale Vendor" - Any person who sells to dealers or vendors of goods, wares, and merchandise.

**Section 3. Imposition and Rate of Tax:** Every person engaging in any business in the City of Pittsburgh beginning with the tax year 1969 and annually thereafter, shall pay an annual tax at the rate of six (6) mills on each dollar of volume of gross annual receipts thereof, except that the gross volume of wholesale business transacted by wholesale dealers in goods, wares and merchandise is taxable at the rate of one (1) mill as set forth in Section 6 of Act 511 of 1965.

**Section 4. Computation of Gross Annual Receipts:**

- (a) Every person, subject to the payment of the tax hereby imposed who has commenced his business at least one (1) full year prior to the beginning of any tax year shall compute his annual gross receipts upon the actual receipts received by him during the preceding calendar year.
- (b) Every person, subject to the payment of the tax hereby imposed who has commenced his business less than one (1) full year prior to the tax year 1969, or who has commenced his business subsequent to the beginning of any tax year, for such tax year, shall compute his annual gross receipts upon the actual gross receipts received by him during the part of such tax year remaining and on the actual gross receipts of his first full year for the second full tax year he engages in business, as the case may be. In the case of a business commencing less than one (1) full year prior to any tax year, the average monthly volume of business multiplied by twelve (12) shall be the basis for computing the gross volume of business for the first full tax year.
- (c) Where a receipt in its entirety cannot be subjected to the tax imposed by this ordinance by reason of the provisions of the Constitution of the United States, or any other provision of law, including the exemptions within this ordinance, the Treasurer shall establish rules and regulations and methods of allocation and evaluation so that only that part of such receipt which is properly attributable and allocable to the doing of business in the City of Pittsburgh shall be taxed hereunder. The Treasurer may make such allocation with due regard to the nature of the business concerned on the basis of mileage division of the receipt according to the number of jurisdictions in which it may be taxed, the ratio of the value of the property or assets of the taxpayer owned and situated in the City of Pittsburgh to the total property or assets of the taxpayer wherever owned and situated, or any other method or methods of calculation other than the foregoing, calculated to effect a fair and proper allocation. Every person who ceases to carry on a business during any tax year shall be permitted to apportion his tax for such tax year and shall pay for such tax year an amount to be computed by multiplying his gross receipts for the preceding full calendar year by a fraction whose numerator shall be the number of months such person was in business during the tax year and whose denominator shall be twelve.

- (d) Every person subject to the payment of the tax hereby imposed who engages in a business, temporary, seasonal or itinerant by its nature, shall compute his annual gross receipts upon the actual gross receipts received by him during such tax year.
- (e) Every person subject to the payment of the tax hereby imposed and who is also subject to the Occupational Privilege Tax levied by Ordinance No. 597 approved December 28, 1967 may deduct said Occupational Privilege Tax from the amount of tax due and owing under the provision of this Ordinance.

#### SECTION 5. Returns and Registration

- (a) Every person subject to the tax imposed by this ordinance shall forthwith register with the Treasurer and set forth his name, address, business address and the nature of the business activity in which he is engaged.
- (b) Every return shall be made upon a form furnished the Treasurer. Every person making a return shall certify the correctness thereof.
- (c) Every person subject to the tax imposed by this ordinance who has commenced his business at least one (1) full year prior to the beginning of any tax year shall, on or before May 15, 1969, and annually thereafter, file with the Treasurer a return setting forth his name, his business and business address, and such other information as may be necessary in arriving at the annual gross volume of business transacted by him during the preceding year and the amount of the tax due.
- (d) Every person subject to the tax imposed by this ordinance who has commenced his business less than one (1) full year prior to the beginning of the tax year 1969, shall, on or before May 15, 1969, file with the Treasurer a return setting forth his name, his business, business address and such other information as may be necessary in arriving at the actual volume of business transacted by him during the period of operation prior to January 1, 1969, and the amount of the tax due.
- (e) Every person subject to the tax imposed by this ordinance who commences business subsequent to the beginning of any tax year for such tax year shall on or before January 31 of the succeeding tax year file a return with the Treasurer setting forth his name, his business, his business address, and such other information as may be necessary in arriving at the actual gross volume of business transacted by him during such tax period and the amount of the tax due.
- (f) Every person subject to the tax imposed by this ordinance who commences business subsequent to the beginning of any tax year shall on or before

May 15 of the succeeding tax year file a return with the Treasurer setting forth his name, his business, his business address, and such other information as may be necessary in arriving at the gross volume of business for the first full tax year and the amount of tax due. The average monthly volume of business transacted in the preceding year multiplied by twelve shall be the basis for computing the gross volume of business for the first full tax year.

- (g) Every person subject to the payment of the tax imposed by this ordinance who engages in a business temporary, seasonal or itinerant by its nature, shall within seven (7) days from the day he completes such business, file a return with the Treasurer setting forth his name, his business, his business address, and such other information as may be necessary in arriving at the actual gross volume of business during the tax period and the amount of the tax due.

**SECTION 6. Payment at Time of Filing Return:**

The person making the return shall at the time of filing the return pay the amount of tax shown as due thereon to the Treasurer.

**SECTION 7. Powers and Duties of Treasurer:**

- (a) It shall be the duty of the Treasurer to collect and receive the taxes, fines and penalties imposed by this ordinance. It shall also be his duty to keep a record showing the amount received by him from each person paying the tax and the date of such receipts.
- (b) The Treasurer is hereby charged with the administration and enforcement of the provisions of this ordinance, and is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this ordinance, including provision for the reexamination and correction of returns, and payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred, and to make refunds where necessary. Any person aggrieved by any decision of the Treasurer shall have the right to appeal to court as in other cases provided.
- (c) The Treasurer is hereby authorized to compel the production of books, papers and records, and the attendance of all persons before him whether as parties or witnesses whom he believes to have knowledge of such receipts.
- (d) The Treasurer is hereby authorized to examine the books, papers and records of any taxpayer or supposed taxpayer, in order to verify the accuracy of any return made, or, if no return was made, to ascertain the tax due. Every such taxpayer or supposed taxpayer is hereby directed and required to give to the Treasurer the means, facilities and opportunity for such examinations and investigations as are hereby authorized.



**SECTION 8. Suit on Collection: Penalty:**

- (a) The Treasurer may sue for the recovery of taxes due and unpaid under this ordinance.
- (b) If for any reason the tax is not paid when due in each year, interest at the rate of six percent per annum, and an additional penalty of one-half of one percent of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefor shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

**SECTION 9. Fine and Penalties:**

Whoever makes any false or untrue statement on his return, or who refuses to permit inspection of the books, records or accounts of any business in his custody or control when the right to make such inspection by the Treasurer is requested, and whoever fails or refuses to file a return required by this ordinance, shall, upon conviction before any alderman or magistrate, be sentenced to pay a fine of not more than three hundred dollars (\$300.00) for each offense, and in default of payment of said fine, be imprisoned in Allegheny County Jail or Allegheny County Workhouse for a period not exceeding thirty (30) days for each offense.

**SECTION 10. Saving Clause:**

- (a) Nothing contained in this ordinance shall be construed to empower the City of Pittsburgh to levy and collect the taxes hereby imposed on any person or any business or any portion of any business not within the taxing power of the City of Pittsburgh under the Constitution of the United States and the laws and Constitution of the Commonwealth of Pennsylvania.
- (b) If the tax, or any portion thereof, imposed upon any person under the provisions of this ordinance shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the Commonwealth of Pennsylvania, the decision of the court shall not affect or impair the right to impose the taxes or the validity of the taxes so imposed upon other persons as herein provided.
- (c) If a final decision of a court of competent jurisdiction holds any provision of this ordinance, or the application of any provision to any circumstance, to be illegal or unconstitutional, the other provisions of this ordinance, or the application of such provision to other circumstances, shall remain in full force and effect. The intention of Council is that the provisions of this ordinance shall be severable and that this ordinance would have been adopted if any such illegal or unconstitutional provisions had not been included.



SECTION 11. Payment under Protest - Refunds:

The City Treasurer is hereby authorized to accept payment under protest of amount of business privilege tax claimed by the City in any case where the taxpayer disputes liability or amount of the City's claim for tax. If it is thereafter judicially determined by a court of competent jurisdiction that the City has been overpaid, the amount of the overpayment shall be refunded to the taxpayer. All refunds shall be made in conformance with the procedure outlined in Ordinance No. 162, approved May 9, 1962.

SECTION 12. Effective Date:

The provisions of this ordinance shall become effective February 1, 1969, and shall remain in effect thereafter, from year to year, on a calendar year basis.

SECTION 13. That any Ordinance or part of Ordinance, conflicting with the provisions of this Ordinance, be and the same is hereby repealed so far as the same affects this Ordinance.

Ordained and enacted into a law in Council, this 27th day of

December A.D. 19 68.

John F. Counahan

President of Council

at Louis C. DiNardo

Clerk of Council

Mayor's Office December 28, 19 68

Approved: Joseph M. Barr

Mayor

at Thomas A. Sorce

Mayor's Asst. Secretary.

Recorded in Ordinance Book, Vol. 70 Page 258, 28th day of December 19 68.

Pittsburgh January 3, 1969

I do hereby certify that the foregoing is a true and correct copy of Ordinance No. 162, Series 1968, as the same appears of record in the office of the City Clerk.

*Louis C. DiNardo*

City Clerk

608a

Plaintiffs' Exhibit No. 10

ALCO PARKING CORPORATION

ALLECHENY CENTER GARAGE

PLAINTIFF'S EXHIBIT

10

THOMAS A. MUSTACHIO  
OFFICIAL REPORTER

FINANCIAL STATEMENTS

DECEMBER 31, 1969

J. K. LASSER & COMPANY  
INTERNATIONALLY  
LASSER, HARMOOD BANNER & DUNWOODY

Plaintiffs' Exhibit No. 10

609a

J. K. LASSER & COMPANY  
INTERNATIONALLY

100 R. HARMOOD BANNER & DUNWOODY

100 R. HARMOOD BANNER & DUNWOODY  
100 R. HARMOOD BANNER & DUNWOODY

OFFICES IN  
PRINCIPAL CITIES  
AROUND THE WORLD

CABLE ADDRESS  
JALASSER PITTSBURGH

TO THE BOARD OF DIRECTORS AND SHAREHOLDERS  
ALCO PARKING CORPORATION

We have examined the statement of financial position of ALCO PARKING CORPORATION, ALLEGHENY CENTER GARAGE as of December 31, 1969 and the related statement of income and deficit for the year then ended. Our examination was in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the accounting records are maintained in such a manner as to conform with the requirements of the lease agreement, dated January 14, 1965, together with agreement of amendment dated June 24, 1969, with the City of Pittsburgh, North Side Parking Corporation and the aforementioned financial statements present fairly the financial position of the ALLEGHENY CENTER GARAGE, as an operating unit of ALCO PARKING CORPORATION, as of December 31, 1969 and the results of its operations for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

*J. K. Lasser & Company*

Pittsburgh, Pennsylvania  
March 1, 1970

610a

## Plaintiffs' Exhibit No. 10

J K LASSER & COMPANY  
- 2 -ALCO PARKING CORPORATION  
AITEGHEMY CENTER GARAGE  
STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 1969 AND 1968

## ASSETS

	<u>1969</u>	<u>1968</u>
<b>CURRENT ASSETS</b>		
Cash in banks and on hand	\$ 40,797	\$ 31,614
Accounts receivable	26,905	14
Prepaid insurance	<u>4,665</u>	<u>153</u>
	<u>72,367</u>	<u>31,781</u>
<b>PROPERTY AND EQUIPMENT - AT COST</b>		
Office and garage equipment	6,273	4,601
Less - Accumulated depreciation	<u>1,645</u>	<u>68</u>
	<u>4,628</u>	<u>4,073</u>
	<u>\$ 76,995</u>	<u>\$ 35,854</u>

## LIABILITIES

<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 10,213	\$ 8,337
Loans and advances payable - Affiliated interests	118,000	118,000
Accrued rent expense (Note 1)	158,333	514,700
Accrued taxes - Parking	14,285	7,676
- Payroll	2,296	2,077
Accrued salaries and wages	<u>934</u>	<u>700</u>
	304,061	651,487

## OPERATOR'S EQUITY (Notes 2 &amp; 3)

<b>DEFICIT</b>	<u>(227,066)</u>	<u>(615,601)</u>
	<u>\$ 76,995</u>	<u>\$ 35,854</u>

The accompanying notes and accountants' opinion are integral parts of this statement.

J K LASSER &amp; COMPANY

- 3 -

## ALCO PARKING CORPORATION

## ALLEGHENY CENTER GARAGE

## STATEMENT OF INCOME AND DEFICIT

YEARS ENDED DECEMBER 31, 1969 AND 1968

	<u>1969</u>	<u>1968</u>
PARKING SERVICE REVENUES	\$ 360,176	\$ 246,404
Less - City of Pittsburgh parking tax	<u>48,013</u>	<u>23,931</u>
	<u>312,163</u>	<u>222,473</u>
OPERATING EXPENSES		
Advertising		937
Depreciation	1,038	258
Insurance - General	4,724	5,092
- Employees group	6,123	5,411
Interest expense	14	
Maintenance	20,836	12,674
Office supplies and expense	780	716
Pension	3,456	2,898
Parking tag expense	4,705	2,426
Rent	356,120	279,975
Sign expense	321	793
Taxes - Payroll	5,397	4,679
- Other	1,374	
Uniform expense	1,000	1,404
Uninsured losses	31	
Utilities	37,312	31,420
Wages and salaries	<u>91,881</u>	<u>83,639</u>
	<u>535,112</u>	<u>432,322</u>
OPERATING (LOSS)	(222,949)	(209,849)
OTHER INCOME		
Miscellaneous	<u>381</u>	<u>3,329</u>
(LOSS) BEFORE EXTRAORDINARY ITEM	(222,568)	(206,520)
EXTRAORDINARY INCOME		
Adjustment by lessor of rent and other charges	<u>611,103</u>	
NET INCOME (LOSS)	388,535	(206,520)
(DEFICIT) - JANUARY 1	(615,601)	(409,081)
(DEFICIT) - DECEMBER 31	<u>\$(227,066)</u>	<u>\$(615,601)</u>

The accompanying notes and accountants' opinion are integral parts of this statement.

ALCO PARKING CORPORATION  
ALLEGHENY CENTER GARAGE  
NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 1969

## NOTES:

## 1. ACCRUED RENT EXPENSE

As of June 23, 1969 the Company was in arrears in the payment of rent in the amount of \$611,103 including \$167,176 for the period January 1, 1969 through June 23, 1969. Under Agreement of Amendment to Operating and Lease Agreement dated June 24, 1969, the Company was released and discharged from liability for all accrued and unpaid rental prior to that date.

## 2. LEASE ESCROW DEPOSIT

In connection with the Agreement of Amendment to Operating and Lease Agreement, the Company, under an Escrow Agreement dated June 24, 1969, is required to deposit \$450,000 in cash or securities (market value of which must be 125% of required deposit) with the Mellon National Bank and Trust Company. Marketable securities owned by officers of the Company with market value of \$508,077 at December 31, 1969 have been deposited with the Escrow Agent.

## 3. COMMITMENTS AND CONTINGENT LIABILITIES

The Company is committed under the lease agreement for the ALLEGHENY CENTER GARAGE location through November 14, 2013 for future rental payment of approximately \$14,730,000.

## 4. DEPRECIATION

Depreciation is computed on the estimated useful life of the assets on the straight-line method. Depreciation for the year 1969 was \$1,038.

ALCO PARKING CORPORATION  
ALLEGHENY CENTER GARAGE  
LOANS AND ADVANCES PAYABLE  
DECEMBER 31, 1969 AND 1968

	<u>1969</u>	<u>1968</u>
Affiliated interests:		
Parking Service Corporation	\$ 31,000	\$ 31,000
Grant-Oliver Corporation	70,500	70,500
William Penn Parking Lots	<u>16,500</u>	<u>16,500</u>
	<u>\$118,000</u>	<u>\$118,000</u>



614a

Plaintiffs' Exhibit No. 11

**PARKING STUDY**  
**Central Business District**  
**PITTSBURGH, PENNSYLVANIA**  
**1969**

Prepared for  
**PUBLIC PARKING AUTHORITY OF PITTSBURGH**  
**Pittsburgh, Pennsylvania**

By  
*Wilbur Smith and Associates*  
June 1970

CITY OF PITTSBURGH

MAYOR

Peter F. Flaherty

CITY COUNCIL

John F. Counahan, President

James A. Cortese  
Thomas L. Fagan  
Walter T. Kamyk  
J. Craig Kuhn

John T. Lynch  
Louis Mason, Jr.  
Edgar W. Michaels  
George W. Shields

PUBLIC PARKING AUTHORITY OF PITTSBURGH

Frederic G. Wier, Chairman

John E. Reynolds  
Edward T. Fitch

Alfred M. Hunt  
Louis Mason, Jr.

Joseph J. Wozniak  
Executive Director

616a

Plaintiffs' Exhibit No. 11

*Wilbur Smith and Associates*

Mr. Weir:

CONSULTING ENGINEERS

100 WHITNEY AVENUE

New Haven, Conn. 06510

June 4, 1970

Mr. Frederic G. Weir, Chairman  
Public Parking Authority of Pittsburgh  
1317 Investment Building  
239 Fourth Avenue  
Pittsburgh, Pennsylvania 15222

Dear Mr. Weir:

We are pleased to transmit our report, Parking Study, Central Business District, Pittsburgh, Pennsylvania, 1969. Parking needs and characteristics are presented herein.

There is a present deficiency of about 4,100 spaces in the survey area, which will increase to approximately 7,500 spaces based on developments currently under way. Based on other proposed projects, the deficiency is anticipated to further increase to about 10,500 by 1979. This condition can be alleviated somewhat by, among others, more complete use of the Melody Tent area east of the Civic Arena and of the parking around the Three Rivers Stadium. However, it is evident that additional permanent facilities will be required if the expected demand is to be accommodated within or adjacent to the Golden Triangle.

We appreciate the cooperation and assistance of the Authority during the prosecution of this study. In addition, we wish to acknowledge the assistance of the City of Pittsburgh Department of City Planning and Bureau of Traffic Planning and of the Southwest Pennsylvania Regional Planning Commission, for aid in the gathering of data necessary to the project.

We are pleased to have had a part in this important undertaking and trust that the material and recommendations will assist in providing the additional parking facilities in Pittsburgh.

Respectfully submitted,

*Wilbur Smith and Associates*

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## Chapter 1

## INTRODUCTION

The development of Pittsburgh's central business district (CBD) continues to concentrate commercial, industrial, and civic activities in the Golden Triangle. The importance of adequate parking facilities in this area is exemplified by the construction of new, and the expansion of existing, garages during the past 10 years, e.g., the new Smithfield-Liberty Garage, the expanded Fort Duquesne and Sixth Street Garages (both Parking Authority facilities), and the new garage at Sixth and Penn.

Major buildings are either planned or under construction in several parts of the central business district (CBD); e.g., an office building at Gateway 6 for the Westinghouse Corporation, Pittsburgh National Bank, Two Oliver Plaza, and the new U.S. Steel Plaza.

The Crosstown Boulevard is virtually complete as far north as Bigelow Boulevard, with connections northward across the Allegheny River planned for completion by 1975. The Fort Duquesne Bridge across the Allegheny has recently been completed. Use of the Point Bridge and the Manchester Bridge has been discontinued, although the Manchester Bridge was in use during the parking study.



Public Parking Authority of Pittsburgh

The Public Parking Authority of Pittsburgh has continued its efforts to provide adequate parking facilities. Evidence of this can be seen in the additional space capacity in the CBD and in the Authority's continuing efforts to meet the growing needs of the outlying business districts.

Purpose and Scope of this Report

In 1955, a comprehensive parking survey was conducted in the central business district. The findings were presented in the report, Parking Survey, Central Business District, Pittsburgh, Pennsylvania, 1955, Volume I, Development of Parking Needs, prepared by Wilbur Smith and Associates.

In 1960, a parking survey was conducted in the northeast sector of the CBD, which was delineated in the 1955 study as the area of greatest need. The purpose of the 1960 study was to derive the 1960 and 1970 parking demands and needs for the northeast sector. The findings of this study were presented in the report, Parking Survey, Northeast Sector, Central Business District, Pittsburgh, Pennsylvania, 1960, Volume I, Development of Parking Needs, by Wilbur Smith and Associates.

The basic purpose of the current (1969) study was to determine the present and future parking demands and basic parking characteristics in the survey area and the adequacies of parking facilities in the various sections of the area. Also, possible sites for new parking facilities, if needed, were to be selected.

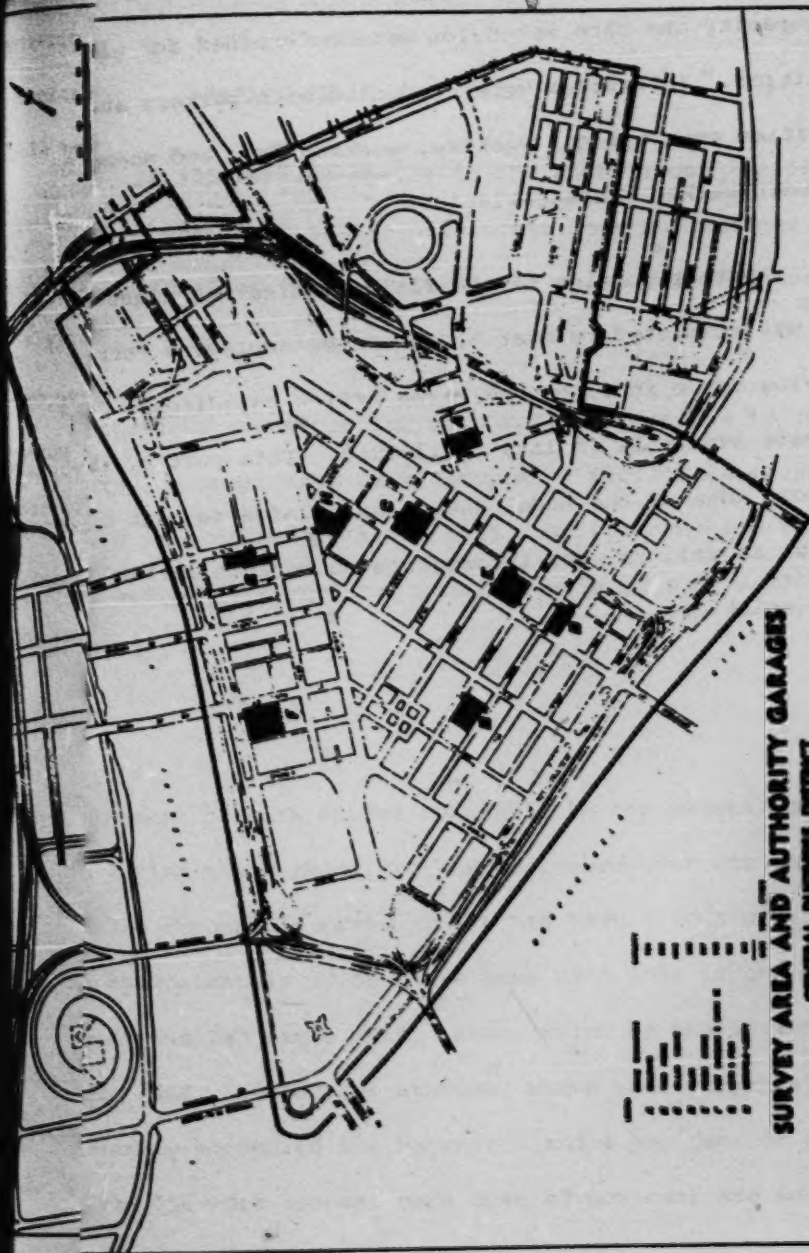
In subsequent chapters, the results of the field surveys and analysis of those data are summarized and discussed. Detailed tabulations are shown in the appendix.

#### Study Area

The study area included all of the Golden Triangle section of downtown Pittsburgh and that part of the Lower Hill area as far east as the new Civic Arena. More precisely, it was the downtown area between the Allegheny and the Monongahela Rivers, and bounded on the east by Liberty Bridge, Crosstown Boulevard, Forbes Avenue, Pride Street, Crawford Street, and the proposed Crosstown Boulevard to the Allegheny River. Basically, it is the 1955 study area enlarged to include the recent developments in the Lower Hill redevelopment area (Figure 1).

#### Field Studies

A portion of the field studies was completed in March 1969. A complete inventory was made of curb and off-street parking spaces.



**SURVEY AREA AND AUTHORITY GARAGES**

**CENTRAL BUSINESS DISTRICT**

**PITTSBURGH, PENNSYLVANIA**

**1949**

*William Smith and Associates*

The capacity and rate schedules were determined for all off-street facilities. Interviews were conducted with parkers at various facilities on a typical weekday, weekend day, and shopping night to obtain parker characteristics.

Another portion of the field studies was a questionnaire which was completed by over 5,000 office employees currently occupying space in 13 central area office buildings. These data were made available in late April 1969. This part of the survey gave some idea of the modal choice of a large segment of office workers, as well as more information on certain parker characteristics.

## Chapter 2

## PARKING SPACE INVENTORY

Of the 24,325 parking spaces in the study area, 23,569 spaces (about 97 per cent) are in off-street lots and garages. Curb spaces totalled 756, a majority of which were not available during peak hours (Table 1).

For the area corresponding as nearly as possible to the study area, a comparison of all types of facilities except garages show a loss of spaces since 1955. Garage construction, both private and public, resulted in a net gain of over 3,530 spaces (Table 2).

Curb Spaces

The number of curb spaces available to the general public parking during the working day has decreased over the years. Since 1955, for comparable areas, there has been a loss of about 50 spaces; approximately 50 of these have been lost in the north-east sector of the CBD since 1960. Examination of the inventories from the 1955, 1960, and current studies, shows that curb spaces have consistently accounted for between 3 and 4 per cent of the total. Of the 756 curb spaces, more than 80 per cent are metered.

Table 1

PARKING SPACE INVENTORY  
1969

<u>TYPE</u>	<u>NUMBER OF SPACES</u>	<u>PER CENT</u>
<u>Curb Spaces</u>		
30-Minute Metered	221	0.91
1-Hour Metered	340	1.40
2-Hour Metered	9	0.04
4-Hour Metered	39	0.16
20- and 30-Minute Unmetered	12	0.05
1-Hour Unmetered	<u>135</u>	<u>0.55</u>
Subtotal	756	3.11
<u>Off-Street Spaces</u>		
Private Lots	1,145 (1)	4.71
Metered Area-Penn Central Railroad Station	46 (2)	0.19
Private Garages	1,231	5.06
Public Lots	8,922 (1) (3)	36.68
Public Garages	6,119	25.15
Authority Garages	<u>6,106</u>	<u>25.10</u>
Subtotal	<u>23,569 (4)</u>	<u>96.89</u>
<u>TOTAL</u>	24,325	100.00

- (1) Open aisles capacity shown unless operation is invariably full aisles.
- (2) Includes 32 privately owned meters and 14 reserved spaces.
- (3) Does not include the 122-space Civic Arena West Lot, which is used only by special arrangement.
- (4) Subtotal does not include the following facilities under construction or renovation: U.S. Steel Plaza, 600 spaces including 10 private spaces; Westinghouse Building, 200 private-300 public spaces; and, Kossman Building, 250 spaces, allocation undetermined.

Table 2

TOTAL PARKING SPACES AND  
COMPARISON OF EQUIVALENT AREAS

STUDY	TYPE PARKING SPACES				GRAND TOTAL
	Private	Public	Total	Total Garages Off-Street Curb	
1955	1,459	6,701	8,160	6,102	14,830
1969	1,191	8,922	10,113	13,456	24,325
COMPARISON OF EQUIVALENT AREAS					
1969 - 1955	(624)	(421)	(1,045)	4,739	3,536

NOTE: Figures in parentheses indicate greater values in earlier studies, i.e., in 1969 there were 624 fewer spaces in private lots than in the equivalent 1955 area.

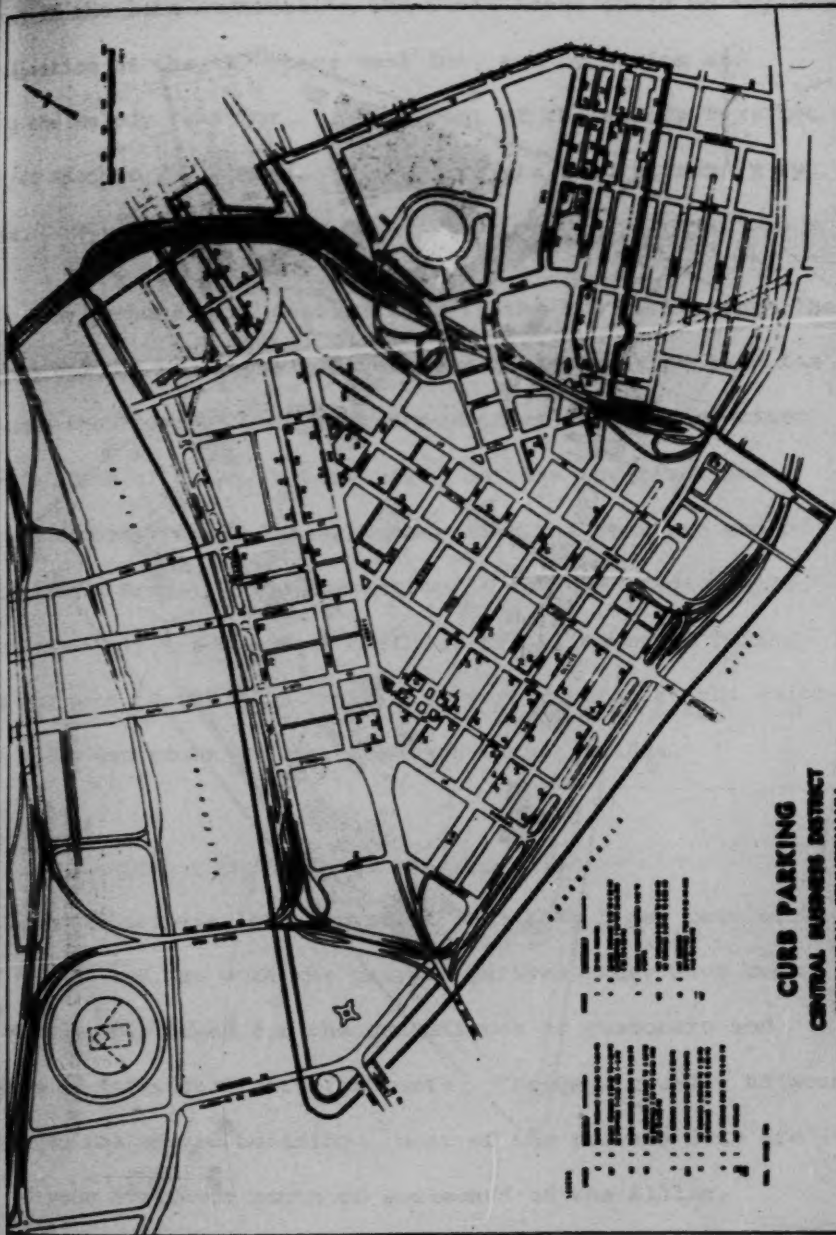


Most of the metered spaces are in that part of the CBD west of Crosstown Boulevard, while the majority of the nonmetered space is on the north and south sides of Colwell Street near the Civic Arena (Figure 2).

#### Public Lots

Public lots are located generally toward the periphery of the study area outside the triangle formed by Liberty, Forbes, and Grant Streets. As in previous studies, the character of use varies generally from short-term parkers for those lots just outside the core, to all-day parkers for the lots further from Forbes and Liberty Avenues (Figure 3). The nearly 80 public lots include almost 9,000 spaces, or over 36 per cent of the study area total.

The Lower Hill redevelopment area is adjacent to the CBD. The temporary lots which existed along Bedford and Webster Avenues in 1960 have been displaced by redevelopment, especially by the construction of the Crosstown Boulevard and the Civic Arena. Surrounding the Civic Arena are four paved lots and one unpaved lot, the "Melody Tent" area, which lies east of, and adjacent to, the East Lot. The North, South, East, and Melody Tent Lots have a capacity of approximately 2,030 spaces. Potentially, the



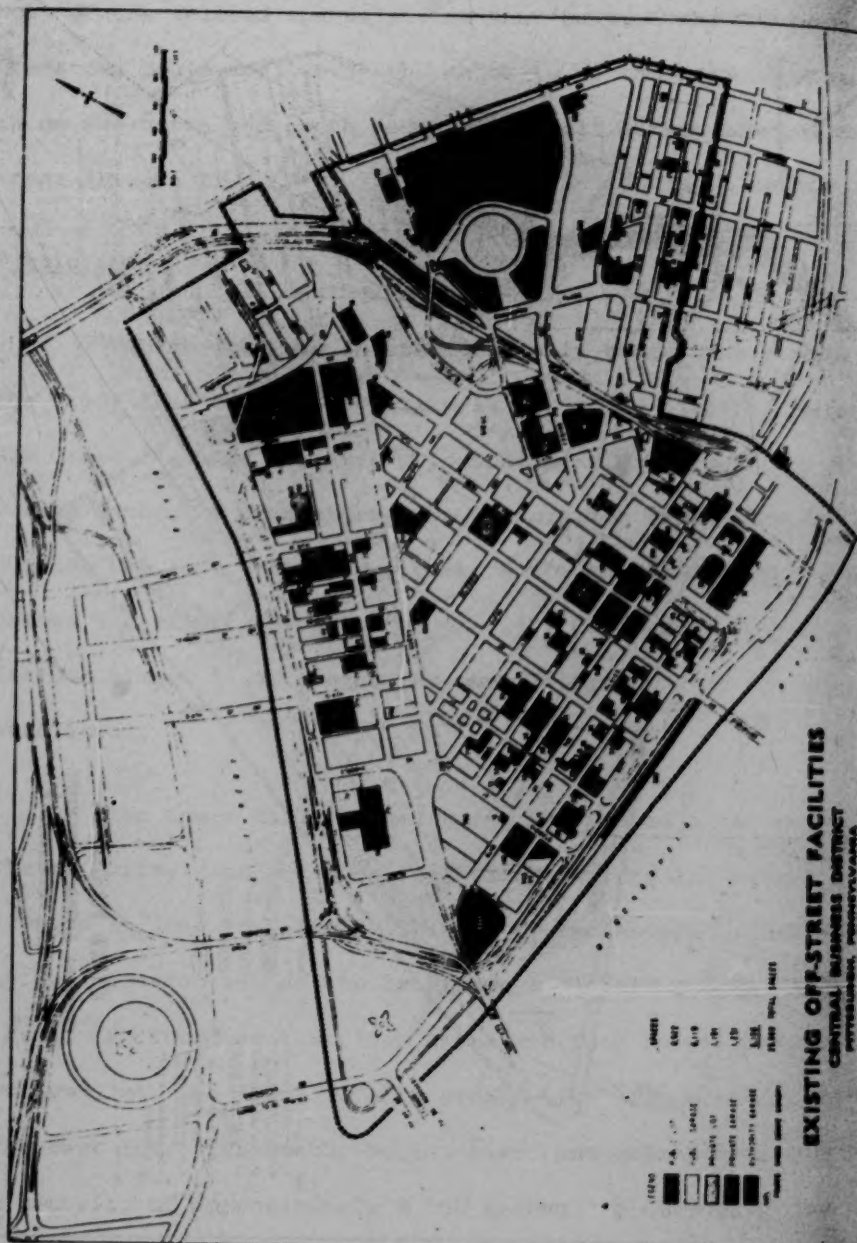
**CURB PARKING**  
**CENTRAL BUSINESS DISTRICT**  
**PITTSBURGH, PENNSYLVANIA**  
**1949**

- LEGEND**
- 1. ONE WAY STREET
  - 2. TWO WAY STREET
  - 3. ONE WAY STREET (ONE WAY)
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*W.H. South and Associates*

630a

Plaintiffs' Exhibit No. 11



**EXISTING OFF-STREET FACILITIES**  
**CENTRAL BUSINESS DISTRICT**  
**PITTSBURGH, PENNSYLVANIA**

city of the lots surrounding the Civic Arena could be expanded  
utilization of the 122-space West Lot, and by paving and  
the Melody Tent Lot. Improvement of the Melody Tent Lot  
add another 200 spaces. These lots are used primarily by  
rs.

Many parkers with destinations in the CBD park across the  
gheny and the Monongahela Rivers can either walk or take the  
across the rivers. The largest number of these trans-river  
is north of the Allegheny River between the river and  
gheny Center, with a lesser number near the southern end of  
Smithfield Bridge. The completion of the new stadium will  
approximately 4,500 spaces north of the Allegheny. During  
hour peak period, 300 "walk-ins" were counted on the Smith-  
d Bridge and about 950 on the Sixth Street Bridge.

#### ate Lots

The 44 private lots represent less than 5 per cent of the  
spaces, and, as with the private garages, they have been  
developed in most cases for the convenience of customers and  
business of individual establishments. They are usually adjacent  
close to the served building. Most of the private lots are  
north of Penn Avenue or south of Boulevard of the Allies.

Public Garages

The 8 Authority and 13 non-Authority garages in the study area provide over 12,200 parking spaces, or about 50 per cent of the study area total. Over 6,100 of these spaces are in the Authority garages. The Chatham Center Garage, with about 2,200 spaces, has the highest capacity of any of the public garages.

Private Garages

The capacity of the private garages is about 1,200 spaces or 5 per cent of the total. These garages are used primarily for customers, employees, or tenants of the buildings which they serve.

Parking Rates

The parking rates for public lots and garages vary with location. Generally, those facilities farthest from the core have the lowest rates. The average rate of 20 public lots, 8 public garages, and 8 Authority garages are summarized in Table . The 1-hour fee in Authority garages is \$0.35, or about one-half that in the non-Authority garages and public lots. The 2- and 3-hour rates are also appreciably lower, with the all-day rate being \$0.24 to \$0.38 less than the average of the non-Authority

Table 3

## AVERAGE PARKING RATES

<u>PERIOD</u>	<u>PUBLIC LOTS (1)</u>	<u>PUBLIC GARAGES (2)</u>	<u>PARKING AUTHORITY GARAGES (3)</u>
hour	\$0.63	\$0.70	\$0.35
hours	0.97	0.92	0.51
hours	1.25	1.15	0.83
-day	1.97	2.11	1.73

20 public lots.

Eight public garages.

Eight parking Authority garages.

634a

## Plaintiffs' Exhibit No. 11

Table 3

## AVERAGE PARKING RATES

<u>INTERVAL</u>	<u>PUBLIC LOTS (1)</u>	<u>PUBLIC GARAGES (2)</u>	<u>PARKING AUTHORITY GARAGES (3)</u>
1-Hour	\$0.63	\$0.70	\$0.35
2-Hours	0.97	0.92	0.51
3-Hours	1.25	1.15	0.83
All-Day	1.97	2.11	1.73

(1) 20 public lots.

(2) Eight public garages.

(3) Eight Parking Authority garages.

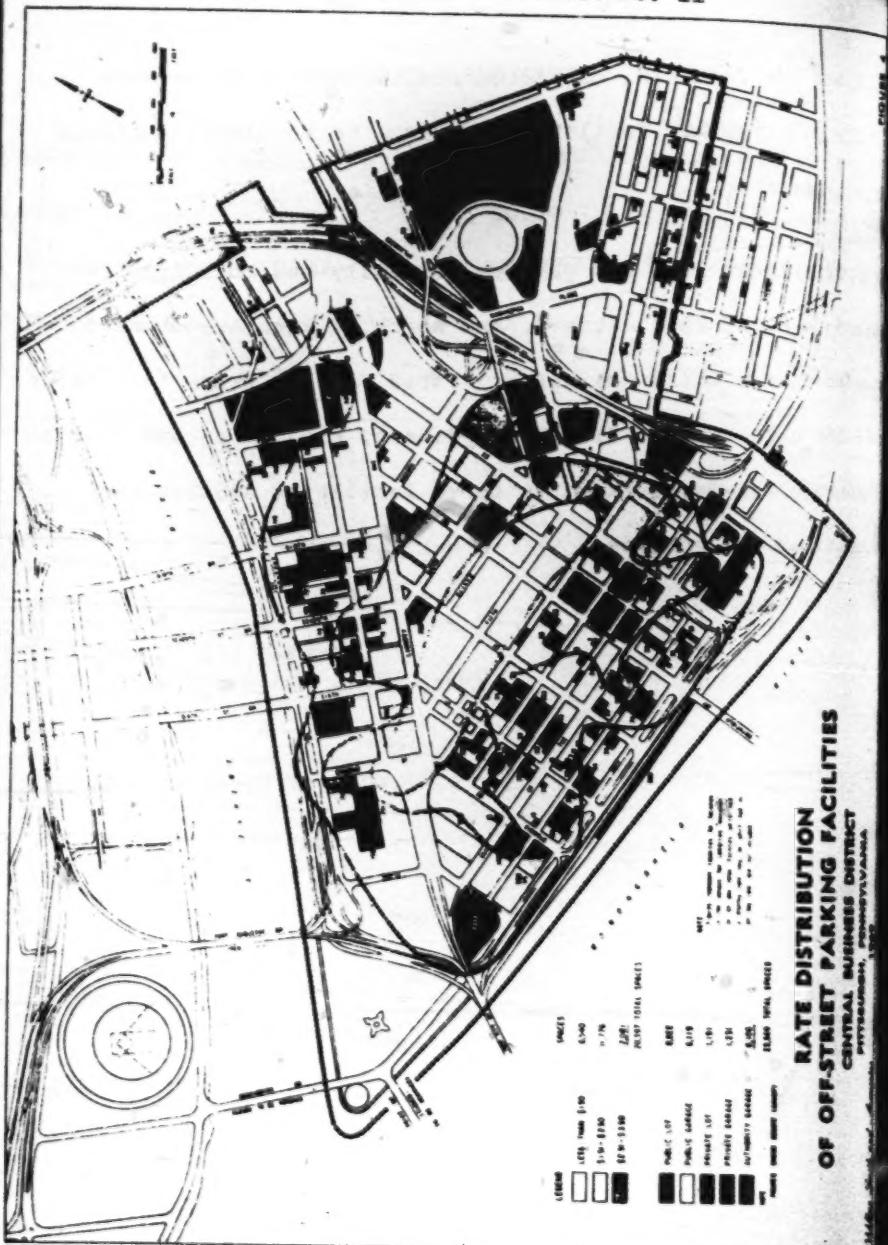


ilities. Self-parking characterizes the Authority garages, while the other public facilities continue to be almost entirely attendant-operated.

Off-street lots and garages generally east of Crosstown Boulevard, east of Tenth Street, and north of Penn Avenue have lowest rates, while the highest rates are for those facilities west of the core (Figure 4). This pattern, to some extent, serves to discourage all-day parking in those facilities nearest the retail establishments.

636a

Plaintiffs' Exhibit No. 11



Chapter 3

PARKING CHARACTERISTICS

Many factors motivate the parker's selection of a parking place. These include the availability of a space near his primary destination, the traffic regulations in the vicinity of the parking facilities, walking distance to his destination, his intended parking duration, and parking rates.

Parker interviews were conducted at public off-street facilities, with emphasis on the Authority garages and other principal facilities.

Interviews were also conducted on the CBD side of the Smith Street and Smithfield Street Bridges with those who parked across the Allegheny and Monongahela Rivers and walked to the central business district. In addition, a separate survey of parking characteristics was made of over 5,000 office workers employed in the Golden Triangle.

Parking Accumulations

The peak accumulation did not occur in all facilities at the same time. However, the greatest accumulation of parkers for the overall study area was reached about 2:00 P.M. The sum of

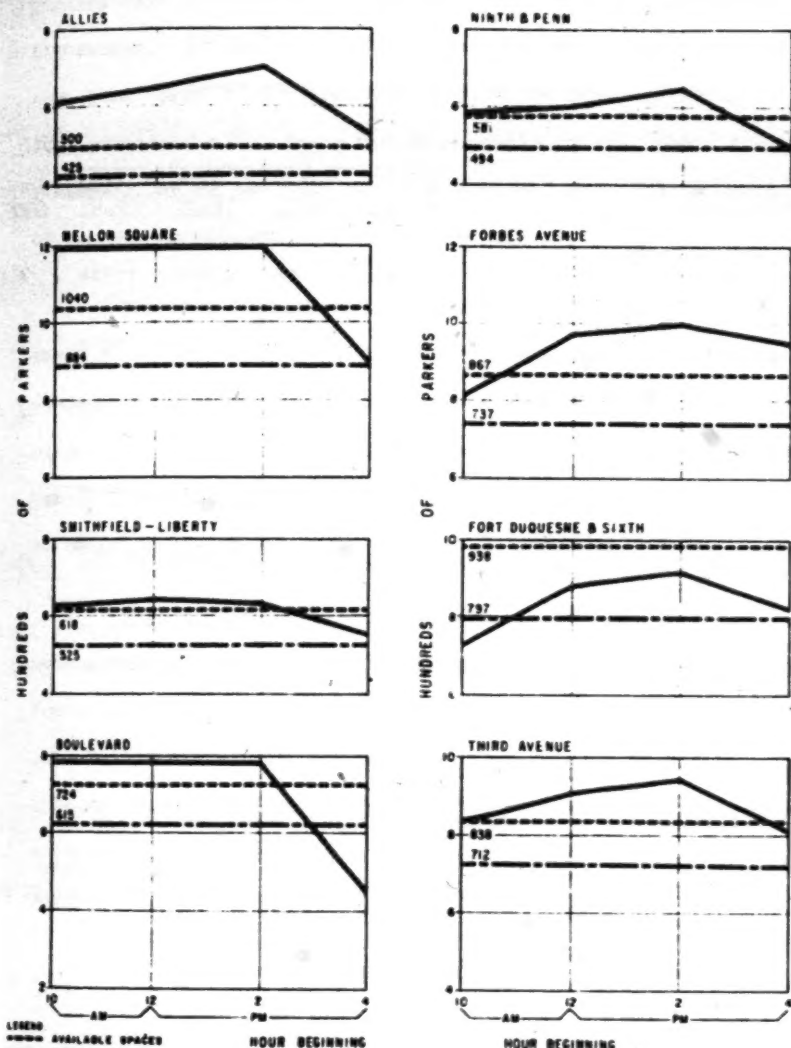
the peak accumulation of all parkers, including the walk-ins who park across the rivers, reached about 25,500 during the survey.

During the survey, all but the Fort Duquesne-Sixth Avenue Garage were operating over their "clear aisles" capacity. This over-use is possible since aisle parking is permitted. This practice reduces the operating efficiency of the garage and tends to increase operating costs because of the additional personnel needed to shuffle cars during the busy period of the day. In most of the Authority facilities, the aisles start to empty after 2:00 P.M.; this was found to be fairly typical of most of the public off-street facilities in which aisle parking was permitted. The accumulations of Authority garages are presented in Figure 5.

A comparison of the per cent of spaces occupied with similar data from the 1960 study indicates higher occupancy during the current survey. The data show that the percentage of spaces occupied was about 10 per cent higher throughout the day in the Authority garages than in other public facilities (Table 4).

#### Trip Origins

Approximately 33 per cent of the parkers had origins within the City of Pittsburgh with the majority living between the Allegheny and Monongahela Rivers. Over 54 per cent of all



**ACCUMULATION OF VEHICLES AT AUTHORITY GARAGES  
CENTRAL BUSINESS DISTRICT  
PITTSBURGH, PENNSYLVANIA  
1969**

Table 4

**ACCUMULATION OF PARKED VEHICLES**  
**Public Facilities - Typical Weekday**

<u>FACILITIES</u>	<u>TIME</u>				<u>CAPACITY</u>
	<u>10:00 A.M.</u>	<u>12:00 Noon</u>	<u>2:00 P.M.</u>	<u>4:00 P.M.</u>	
<u>Authority Garages</u>					
Accumulations	6,216	6,666	6,849	5,544	6,106
Per Cent of Spaces Occupied	101.8	109.2	112.2	90.8	
<u>Other Public Facilities</u> (1)					
Accumulations	13,595	14,871	14,974	12,208	15,101
Per Cent of Spaces Occupied	90.0	98.5	99.2	80.8	
<u>All Public Facilities</u> (1)					
Accumulations	19,811	21,537	21,823	17,752	21,207
Per Cent of Spaces Occupied	93.4	101.6	102.9	83.7	

(1) Includes lots and garages.

NOTE: Accumulations can exceed the open aisles capacity since parking in the aisles is permitted at most of the facilities.

parkers gave an Allegheny County zip code outside the City of Pittsburgh. Of these Allegheny County parkers, about one-third came from north of the Allegheny-Ohio River line, one-fourth from between the Allegheny and Monongahela Rivers, while the remainder, or 22 per cent of total parkers, had origins south of the Monongahela-Ohio River line (Table 5).

The 1969 percentage of parkers from Allegheny County is about 3 per cent higher than in 1960. This follows the observed movement of population from the city to the suburbs. The greater percentage of parkers from the south is indicative of the urban growth in the southern part of Allegheny County and the orientation of those people to the CBD.

Points of Entry - The most frequently named routes utilized in entering the CBD were Boulevard of the Allies Corridor (which includes the Penn-Lincoln Parkway-East and the bridges up the Monongahela River) and the Fort Pitt Bridge (Table 6). The Liberty Avenue Corridor included those parallel routes and the bridges over the Allegheny River upstream from the Ninth Street Bridge.



Table 5

## ORIGIN OF PARKERS

LOCATION (1) (2)	PURPOSE						TOTAL	
	Shopping		Business		Work			
	Number	Per Cent	Number	Per Cent	Number	Per Cent	Number	Per Cent
<u>City of Pittsburgh</u>								
North of the Rivers (3)	54	1.7	176	3.1	466	4.1	20	1.3
Between the Rivers (4)	785	24.4	972	17.1	2,078	18.0	217	14.1
South of the Rivers (5)	316	9.8	622	11.0	1,445	12.5	213	13.8
<u>Allegheny County Outside</u>								
<u>City of Pittsburgh</u>								
North of the Rivers (3)	582	18.1	955	16.8	2,345	20.3	284	18.5
Between the Rivers (4)	359	11.1	771	13.6	1,611	14.0	175	11.4
South of the Rivers (5)	725	22.5	1,282	22.6	2,588	22.5	297	19.3
<u>Surrounding Counties</u>								
Beaver	64	2.0	89	1.6	91	0.8	8	0.5
Washington	14	0.4	39	0.7	72	0.6	4	0.3
Westmoreland	68	2.1	66	1.2	173	1.5	60	3.9
<u>Other Locations and</u>								
<u>Unknown</u>	253	7.9	697	12.3	660	5.7	260	16.9
TOTAL	3,220	100.0	5,669	100.0	11,529	100.0	1,538	100.0
							1,870	8.5
							2,596	11.8
							4,166	19.0
							2,916	13.3
							4,892	22.3
							252	1.1
							129	0.6
							367	1.7
							1,870	8.5
							21,956	100.0

(1) Does not include parkers using private facilities.

(2) Represents peak-hour parkers.

(3) North of the Allegheny and Ohio Rivers.

(4) Between the Allegheny and Monongahela Rivers.

(5) South of the Monongahela and Ohio Rivers.

Table 6

## POINTS OF ENTRY

## Parkers in the Study Area

<u>ROUTE OF ENTRY</u>	<u>NUMBER OF PARKERS</u>	<u>PER CENT</u>
Manchester Bridge	613	3.0
Fifth Street Bridge	1,008	4.9
Ninth Street Bridge	1,239	6.0
Liberty Avenue	1,454	7.0
Bigelow Boulevard	1,869	9.0
Forbes Avenue (1)	289	1.5
Boulevard of the Allies (2)	5,539	26.7
Liberty Bridge	2,590	12.5
Smithfield Bridge	461	2.2
Fort Pitt Bridge	4,918	23.7
Unknown	<u>723</u>	<u>3.5</u>
TOTAL	20,730 (3) (4)	100.0

(1) Includes Fifth Avenue.

(2) Includes Parkway East, and the bridges up the Monongahela River.

(3) Represents peak-period parkers.

(4) Does not include parkers using private facilities.

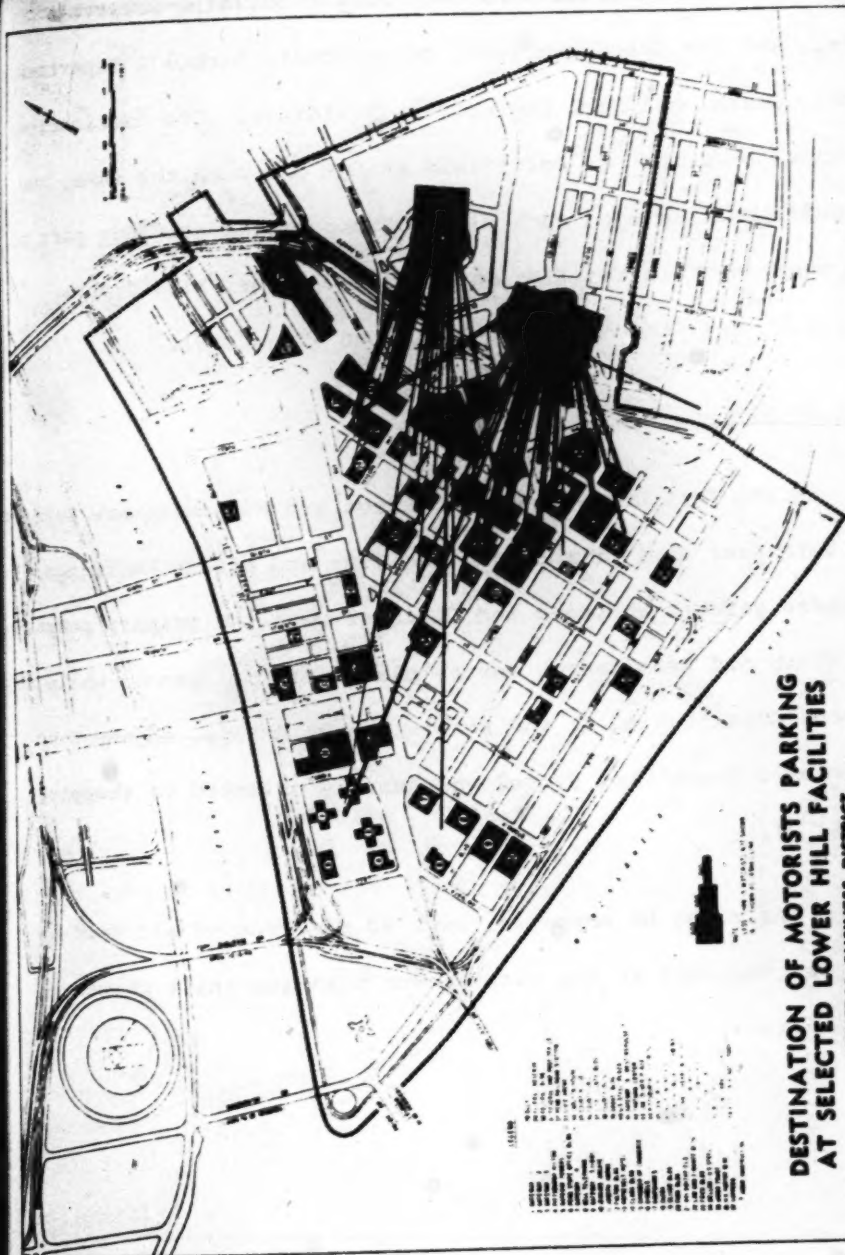
Destinations of Motorists from Selected Lower Hill Facilities

Generally, the destinations of parkers using the Chatham Center and Civic Arena facilities extend west to Smithfield Street and south to Forbes Avenue (Figure 6). However, some of the Civic Arena parkers worked as far away as Gateway Center. Principal destinations for Civic Arena parkers were the Arena facilities, the Union Trust Building, Mellon-U.S. Steel Building, State Office Building, Gateway 4-Bell Telephone Complex, Koppers Building, and the Federal, Gulf, and Post Office Buildings. Chatham Center parkers were also going to the Gateway Center. In addition to many of the same destinations as the Civic Arena parkers, principal destinations of the Chatham Center parkers include the blocks containing the County, Grant, City-County Courthouse, Robert Morris Junior College Buildings, as well as activities in Chatham Center.

A comparison with the destinations found at Lower Hill lots in 1960 indicates that the 1969 day parkers walked farther from the parking facility.

Destinations of Walk-In Parkers

Principal destinations of parkers crossing the Sixth Street Bridge were Gateway Center, State Office-Bell Telephone-Gateway



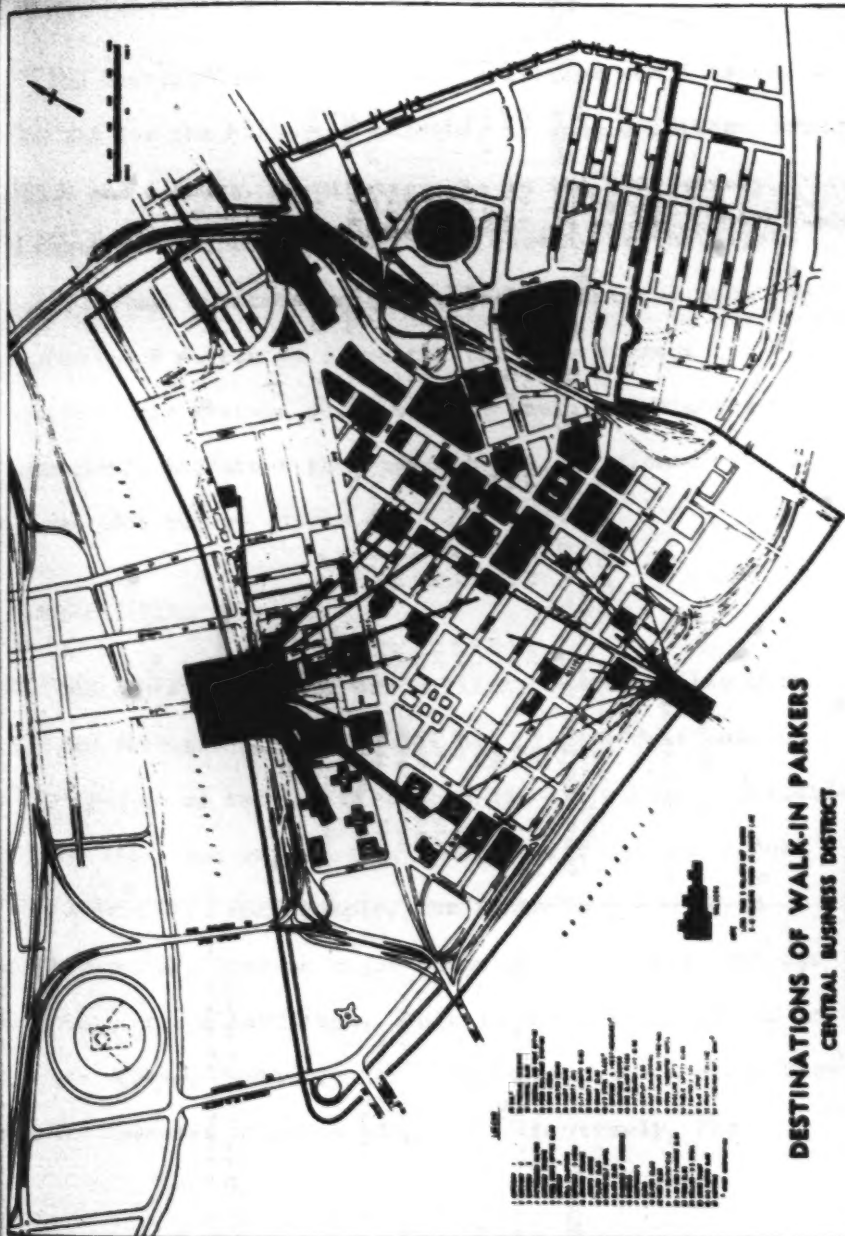
**DESTINATION OF MOTORISTS PARKING  
AT SELECTED LOWER HILL FACILITIES  
CENTRAL BUSINESS DISTRICT  
PITTSBURGH, PENNSYLVANIA  
1949**

Complex, Jenkins Arcade Building, Fulton Building-Roosevelt Hotel, and the 441 Smithfield, Union Trust, Gimbel's Department Store, Clark, and Rust Engineering Buildings. The destinations of those crossing the Smithfield Bridge are much the same, and, in addition, included such destinations in the southern part of the study area as the IBM, Park Point College, Blue Cross, Equitable Gas, and the Grant Buildings (Figure 7).

### Trip Purposes

The Fort Duquesne-Sixth Street and Mellon Square Garages are both near a major shopping facility and office buildings; at these garages shopping and business were the primary purposes. The Ninth and Penn Garage serves places of employment; while the purpose distribution at the Forbes Avenue Garage, adjacent to Kaufmann's Department Store, was heavily oriented to shopping (Table 7).

As might be expected, over 80 per cent of all walk-in parkers gave work as the purpose for visiting their primary destinations.



Wm. Scott and Associates

Table 7

## TRIP PURPOSE

## Eight Authority Garages

FACILITY	TRIP PURPOSE						TOTAL			
	Shopping		Business		Work				Other	
	Number	Per Cent	Number	Per Cent	Number	Per Cent	Number	Per Cent	Number	Per Cent
Port Duquesne-Sixth Street (1)	330	36.6	381	42.2	132	14.6	60	6.6	903	100.0
Smithfield-Liberty Avenue (1)	131	20.4	201	31.4	259	40.3	49	7.7	640	100.0
Mellon Square (1)	412	34.3	533	44.4	241	20.1	14	1.2	1,200	100.0
Forbes Avenue (1)	506	50.6	270	27.1	184	18.5	39	3.8	999	100.0
Mint and Penn Avenue	41	6.0	224	32.7	395	57.7	24	7.7	684	100.0
Boulevard	120	15.3	397	50.7	256	32.7	10	1.3	783	100.0
Third Avenue	112	12.0	211	22.5	494	52.8	117	12.7	934	100.0
Boulevard of the Allies	163	23.1	130	18.5	339	48.2	72	10.2	704	100.0
All Public Facilities	3,198	15.4	5,570	26.9	10,523	50.8	1,439	6.9	20,730	100.0
Walk-In Parkers	22	1.8	98	8.0	989	80.7	117	9.5	1,226	100.0
TOTAL (2)	3,220	14.7	5,668	25.8	11,512	52.4	1,556	7.1	21,956	100.0

(1) Store-oriented garages.

(2) Represents peak-period parkers.



### Average Parking Durations

The average duration for all facilities was 5 hours, 41 minutes, and for the Authority garages, it ranged between 3 hours, 45 minutes and 6 hours, 40 minutes. As in the 1960 survey, the duration for shoppers did not vary greatly at the eight garages, although durations at those garages farther from the major department stores were greater than the average for all facilities. This average duration of 2 hours, 50 minutes was not appreciably different than the 2 hours, 42 minutes found during the 1955 survey (Table 8).

### Walking Distances

The distance parkers are willing to walk varies with, among other factors, the purpose at his primary destination. The distribution of walking distances for all public facilities also shows this, but varies with location for the individual garages (Table 9). For example, the Ninth-Penn and Third Avenue Garages are near no major shopping facilities, but are near several office buildings. This location is reflected in the longer walking distances for shopping and the shorter distances for business and work purposes. Conversely, the

Table 8

## AVERAGE PARKING DURATIONS

## EIGHT AUTHORITY GARAGES

## Typical Weekday

FACILITY	TRIP PURPOSES				ALL PURPOSES
	Shop	Business	Work	Other	
Fort Duquesne-Sixth Street (1)	2 Hr. 19 Min.	3 Hr. 11 Min.	6 Hr. 28 Min.	2 Hr. 52 Min.	3 Hr. 20 Min.
Smithfield-Liberty Avenue (1)	2 Hr. 45 Min.	3 Hr. 13 Min.	7 Hr. 58 Min.	4 Hr. 27 Min.	5 Hr. 08 Min.
Forbes Avenue (1)	2 Hr. 40 Min.	2 Hr. 31 Min.	6 Hr. 28 Min.	3 Hr. 46 Min.	3 Hr. 22 Min.
Mellon Square (1)	2 Hr. 41 Min.	3 Hr. 53 Min.	7 Hr. 28 Min.	1 Hr. 56 Min.	4 Hr. 08 Min.
Ninth and Penn Avenue	3 Hr. 08 Min.	3 Hr. 49 Min.	7 Hr. 37 Min.	6 Hr. 12 Min.	6 Hr. 04 Min.
Boulevard	2 Hr. 31 Min.	3 Hr. 46 Min.	7 Hr. 14 Min.	3 Hr. 30 Min.	4 Hr. 42 Min.
Third Avenue	3 Hr. 02 Min.	3 Hr. 55 Min.	7 Hr. 32 Min.	4 Hr. 05 Min.	4 Hr. 41 Min.
Boulevard of the Allies	3 Hr. 16 Min.	3 Hr. 41 Min.	7 Hr. 57 Min.	4 Hr. 03 Min.	5 Hr. 41 Min.
All Public Facilities	2 Hr. 50 Min.	3 Hr. 11 Min.	7 Hr. 58 Min.	4 Hr. 56 Min.	5 Hr. 41 Min.

(1) Store-oriented garages.

Table 9

## AVERAGE WALKING DISTANCES

## EIGHT AUTHORITY GARAGES

## Typical Weekday

<u>FACILITY</u>	<u>TRIP PURPOSE</u>				<u>ALL PURPOSES</u>
	<u>Shop</u> (feet)	<u>Business</u> (feet)	<u>Work</u> (feet)	<u>Other</u> (feet)	
Port Duquesne-Sixth Street (1)	486	739	847	675	658
Smithfield-Liberty Avenue (1)	342	572	545	408	522
Forbes Avenue (1)	525	644	581	1,035	587
Mellon Square (1)	516	512	447	304	498
Ninth and Penn Avenue	1,390	700	700	1,102	755
Boulevard	1,022	859	983	705	922
Third Avenue	1,275	725	769	424	780
Boulevard of the Allies	968	996	705	715	821
All Public Facilities	838	656	928	703	825

(1) Store-Oriented garages

Smithfield-Liberty, Forbes Avenue, and Fort Duquesne-Sixth Street Garages are near major department stores (Horne's, Kaufmann's, and Gimbel's) which result in a shorter walk for shoppers than for business and work.

#### Office Workers

A survey was made of approximately 5,500 office workers employed in several office buildings in the study area. As shown in Table 10, 36 per cent of the total workers drove an auto while about 15 per cent were auto passengers. Mass transit accommodated 45 per cent of the workers, while the remaining 3.1 per cent came by taxi, walking, or some other means.

Table 10

TRAVEL MODE DISTRIBUTION  
Office Workers--Pittsburgh

<u>MODE</u>	<u>NUMBER</u>	<u>PER CENT</u>
<u>Auto</u>		
Driver	1,984	36.3
Passenger	<u>851</u>	<u>15.6</u>
Subtotal	2,835	51.9
<u>Mass Transit</u>		
Bus	1,870	34.2
Trolley	<u>590</u>	<u>10.8</u>
Subtotal	2,460	45.0
<u>Other</u>		
Taxi	12	0.2
Walk	85	1.5
Miscellaneous	<u>76</u>	<u>1.4</u>
Subtotal	<u>173</u>	<u>3.1</u>
TOTAL	5,468	100.0

## Chapter 4

## PARKING DEMANDS AND NEEDS

Existing parking needs in the study area were determined by comparing the available supply with parking demands. These needs have been developed for 1969 and projected to 1979, based upon anticipated growth in the Golden Triangle.

Major Parking Generators

Many of Pittsburgh's major office buildings, banks, department stores, hotels, and government buildings are located in the Golden Triangle. Chatham Center and the Civic Arena lie to the east of Crosstown Boulevard in the Lower Hill redevelopment area. The locations of these and other major buildings are depicted in Figure 8.

Since 1955 there has been a noticeable increase in the development of office space in the survey area. The Federal Building, Federal Reserve Building, and H. K. Porter Building have been constructed along Grant Street. One Oliver Plaza has been built on Liberty Avenue, and several additional buildings have been developed in the Point area (Gateway 4, 5, and 6). The activities of these buildings have generated the major portion of the parking demand and make up a substantial part of the more than 31 million net rentable square feet of floor area in the Triangle.





The provision of additional floor area has continued to increase at a rapid rate. At the time of this survey the U. S. Steel Plaza, Westinghouse (Gateway 6), and the Pittsburgh National Bank Building were under construction. With the completion of these and other proposed developments, many additional parking demands will be generated. During the past 14 years, the primary development of new buildings has been in office space.

#### 1969 Parking Demands

It is estimated that there is now a total demand for about 25,500 parking spaces within the survey area, as compared to a demand of 16,500 spaces in 1955. Overall parking demands have increased at an annual rate of about 3 per cent compounded during this 14-year period, as an average annual rate of 3.9 per cent.

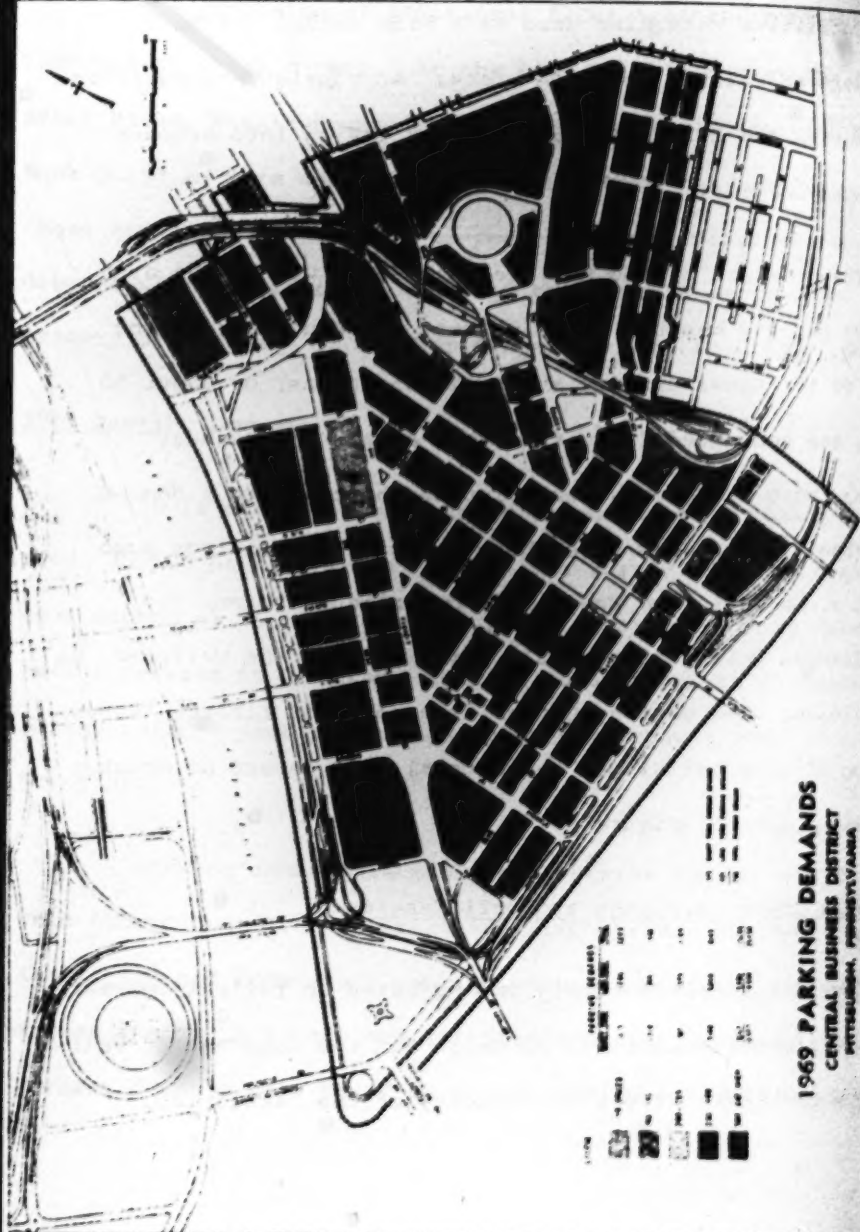
Parking demand distribution patterns in the survey area were determined through interviews with parkers at the various facilities and for people parking across the rivers and walking across the Sixth Street and Smithfield Street Bridges. The Parking demands were based on a peak period; accumulations at the

ious facilities were also used as a base value. Parking  
ands were calculated for each block. Appropriate comparisons  
e made with the 1955 and 1960 surveys, taking into account  
land-use changes.

The greatest demand has been developed within the area  
nded by Liberty Avenue, Grant Street, and Boulevard of the  
ies. Of the total demand, about 12,645 spaces, or about 50  
cent, are accounted for within this area. The highest  
and was found at Gateway Center; other blocks with a demand  
ore than 1,000 spaces were those containing buildings such  
Gabel's, Horne's, and Kaufmann's Department Stores, the  
eral Reserve Building, the Gulf Building, and the Mellon-U. S.  
el Building. The Gateway Center area north of Liberty Avenue,  
isting of five buildings, had a total 1969 demand of about  
00 parking spaces (Figure 9).

#### Parking Space Surpluses and Deficiencies

The parking space supply was adjusted to reflect operating  
ciency, since fluctuations in usage and the movement of vehi-  
reduce the total effective capacity of the facilities.

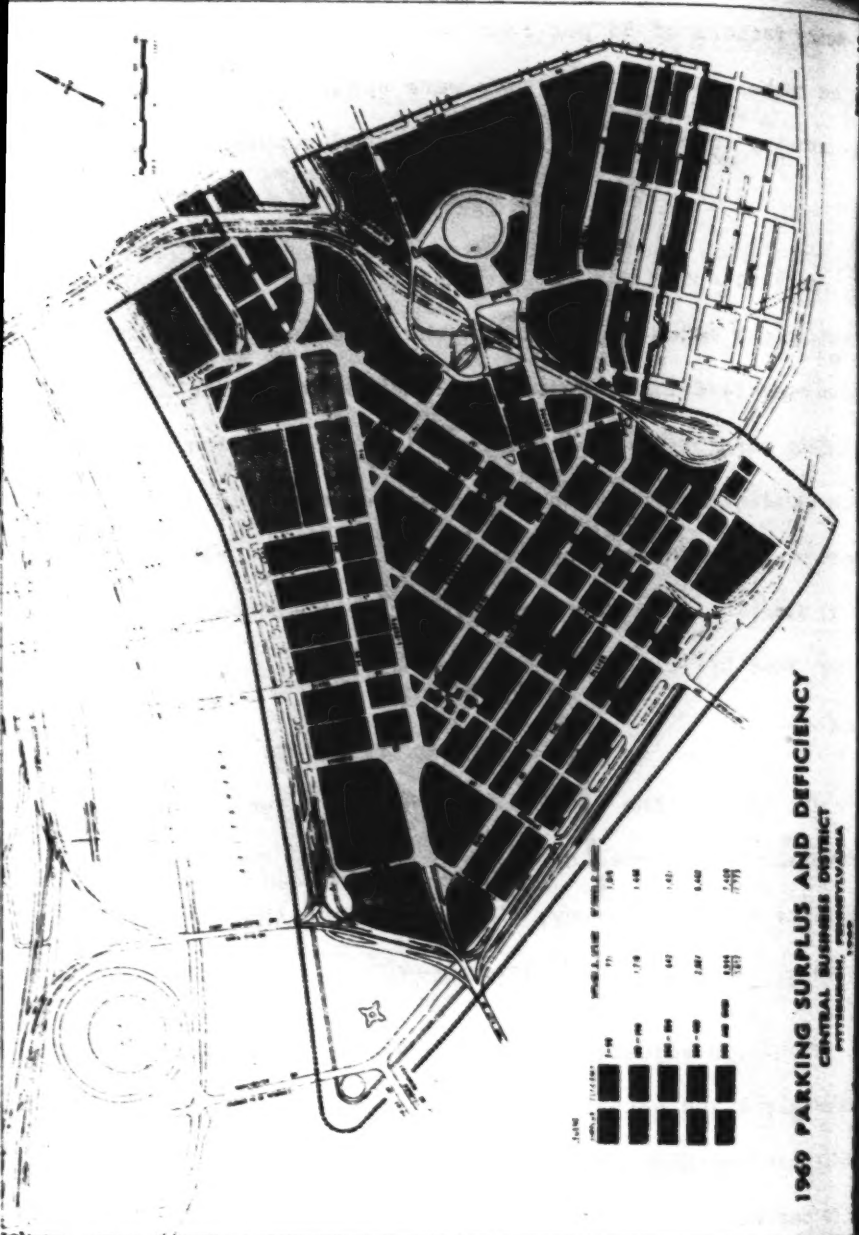


iciency factors of 85 per cent for public garages and 90 per cent for curbs, lots, and garages were applied to the 24,369-space capacity to derive the total adjusted supply of 21,338 spaces.

parking space surplus and deficiencies were determined relating the adjusted supply to the existing parking demands; as, an overall deficiency of 4,121 spaces was established. The highest surpluses were in those blocks containing major parking facilities, while the greatest deficiencies are in the blocks containing such major generators as Gateway Center, He's, Gimbel's, and Kaufmann's Department Stores, Federal Building, Post Office, and the Mellon-U. S. Steel Building (Figure 10).

The lots at the Civic Arena and the large garage at Khan Center have added over 3,600 spaces to the adjusted supply since the 1960 survey; a material contribution to alleviating the overall deficiency.

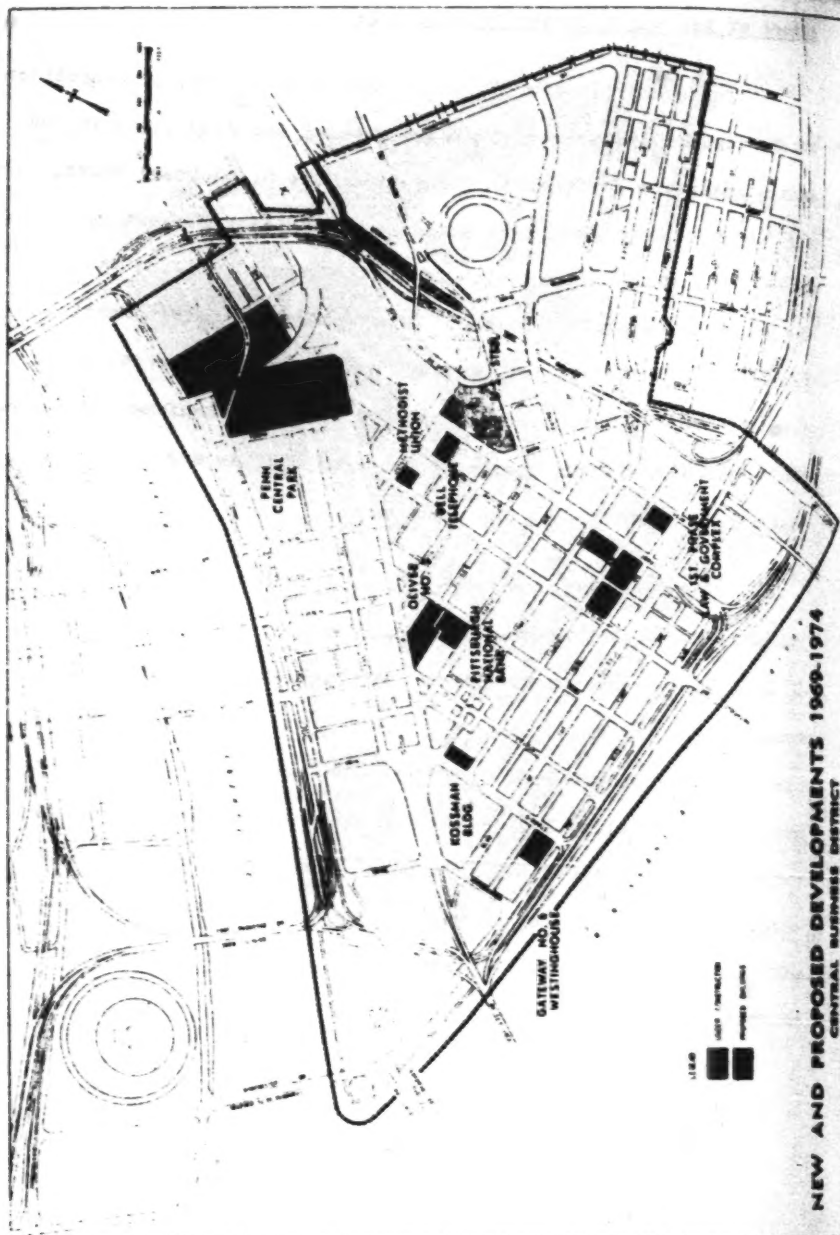
The 4,100 adjusted space deficiency, which would require approximately 4,700 actual spaces, indicates a substantial need for additional spaces. This would indicate an actual increase of at least 20 per cent above the present parking capacity.



Effect of New and Proposed Developments

Those buildings which were under construction or renovation at the time of the survey and those planned for completion in the next 5 years are depicted in Figure 11. The U. S. Steel Plaza, the Pittsburgh National Bank Building and Gateway 6 (Westinghouse) were under construction, and the Kossman Building was in the process of being renovated. Other potential developments likely to be under way in the near future are Penn Central Park, the Methodist Union Building, the Bell Telephone Equipment Building Two Oliver Plaza, and the first phase of the Law and Government Center near Third Avenue and Grant Street.

Although it is realized that the full development of Penn Central Park will take place over many years, for the purposes of this study it is assumed that construction by 1974 between Tenth Street and the Crosstown Boulevard will consist of two office buildings totaling 1,200,000 net square feet, two department stores totaling 200,000 square feet, a 200,000-square-foot exhibition hall, a 600-800 room hotel, and assorted retail and entertainment facilities of 200,000 square feet. A peak-hour demand of about 3,380 parking spaces is estimated for this phase of Penn Central Park.



NEW AND PROPOSED DEVELOPMENTS 1969-1974  
CENTRAL BUSINESS DISTRICT  
PITTSBURGH, PENNSYLVANIA



When these new and renovated buildings are completed, the parking demands will increase substantially. Balancing the added demand for parking generated by those employed in and visiting these developments against the net parking spaces added results in an increased deficiency of about 3,300 spaces, or a total deficiency of about 7,500 spaces. The effect of these additions is illustrated in Figure 12. For instance, in the area bounded by Sixth, Liberty, and Fifth Avenues, the existing deficiency is about 365 spaces. Assuming the addition of Two Oliver Plaza with 455,000 net square feet of floor area and with 200 parking spaces in the basement, and with the Pittsburgh National Bank Building with 570,000 net square feet of floor area and no parking, the deficiency in this block would increase to about 1,415 spaces. Similarly, the full operation of Gateway 6 will decrease the deficiency of 75 to a surplus of 35 spaces in its particular block.

The U. S. Steel Plaza, which will have more than 2 million square feet of floor area, is estimated to have a demand in excess of 2,400 parking spaces and a capacity of only 600 spaces in the parking facility.



In summary, there is an existing deficiency of 4,100 parking spaces which would increase to 7,500 spaces based on the developments currently under way.

#### Parking Demands

Future parking demands have been calculated based on known use changes and normal increases in demand which would vary sector of the study area.

Plans for known construction indicate there are about 200 square feet per employee in new office buildings. The 1979 parking demands have been calculated for each block in the survey based upon the reported floor area of each building proposed development. The estimated demands are based on new and proposed developments and anticipated normal increase, when combined, this would result in a total 1979 demand of about 36,000 spaces, or an increase of 10,500 spaces above the existing 1969 levels. This represents an increase of 41 per cent, or an average annual rate of about 3.5 per cent. Development of the parking demands is presented by sector in Table 11.

The comparison of the 1969 and 1979 parking space demand and major increases for Sectors III, IV, and V are depicted in Figure 13.

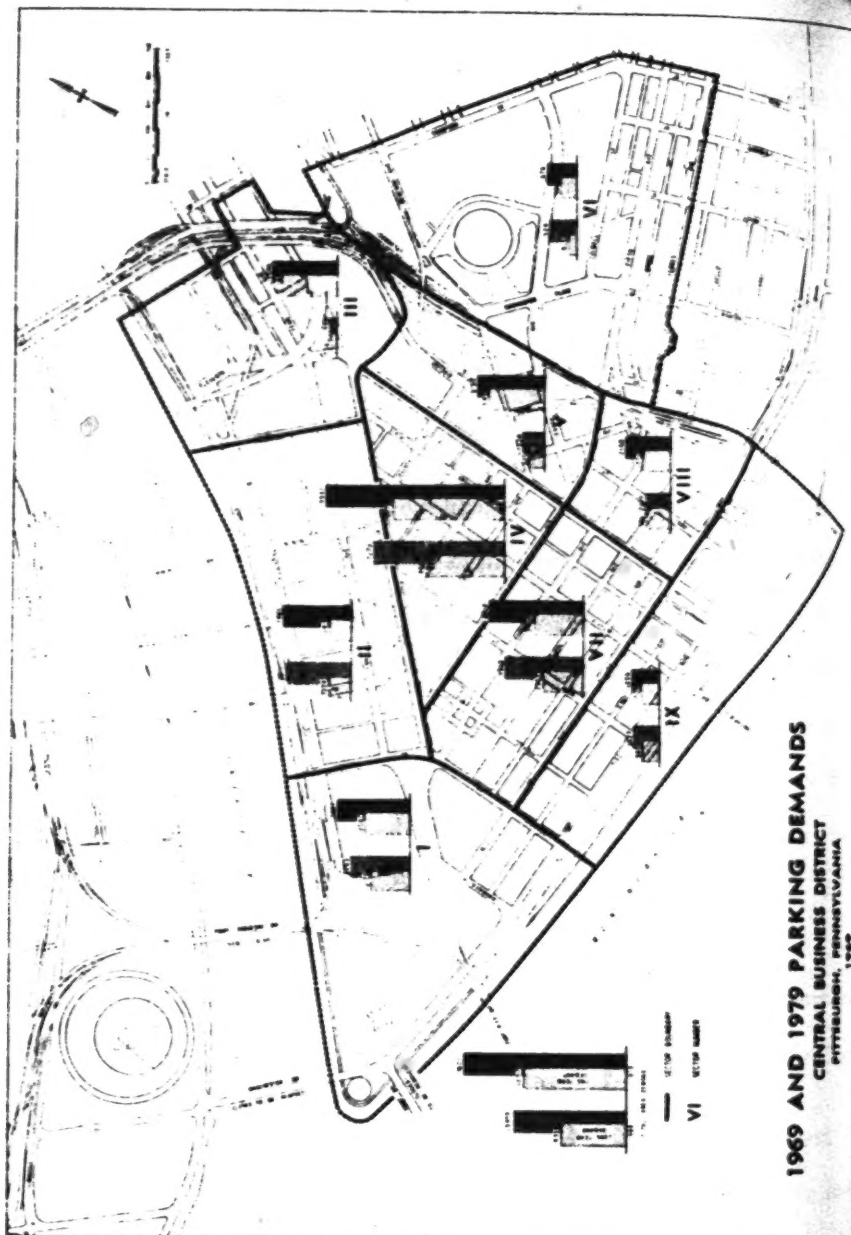


Table 11

 COMPARISON OF PARKING DEMANDS AND PARKING SPACES AVAILABLE  
1979

SECTOR	PARKING DEMANDS			ADJUSTED PARKING SUPPLY			DIFFERENCE 1979 Demand Minus 1979 Adj. Supply
	1969 Demand	Building Additions To 1979 (1)	Normal Increase To 1979	Estimated 1979 Demand	1969 Adjusted Supply	Known Changes (2) Estimated Supply	
I	3,263	400	324	3,987	1,993	450	(1,544) (3)
II	3,616	0	177	3,793	2,989	0	(804)
III (4)	447	3,380	(221)	3,606	1,292	2,392	78
IV	7,279	1,950	708	9,937	1,844	180	(7,913)
V	1,224	2,470	60	3,754	1,415	540	(1,799)
VI	1,524	0	152	1,676	5,065	0	3,389
VII	4,398	600	216	5,214	3,071	823	(1,320)
VIII	2,281	170	114	2,565	1,681	(90)	(974)
IX	1,427	0	72	1,499	1,988	(90)	399
TOTAL	25,459	8,970	1,602	36,031	21,338	4,205	(10,488)

(1) Represents the increase in parking demands generated by employees in the developments under construction or proposed for the area.

(2) Represents the estimated changes in the adjusted parking supply because of new or proposed construction in the area. It is assumed that the present parking supply will not change unless displaced by new developments.

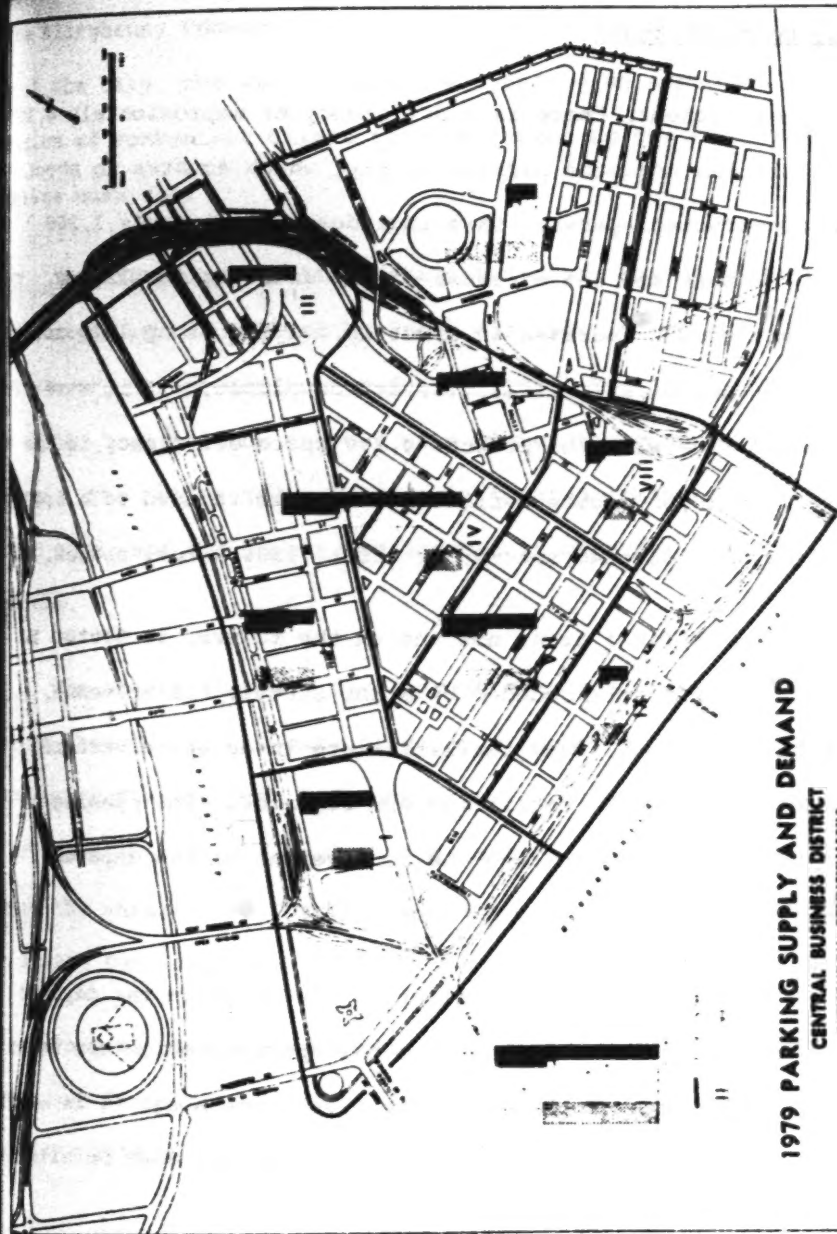
(3) Figures in parentheses are negative; a parking supply deficiency is estimated in all sectors but Sectors III, VI, and IX for 1979.

(4) It is assumed that the parking supply in the Penn Central Park area will no more than satisfy the demands in that development.

1979 Parking Space Surpluses and Deficiencies

It was assumed that there would be no loss in the existing parking supply except for that displaced by the new and proposed developments. The net effect of the construction of 5,755 spaces and those lost as a result of these developments is estimated to increase the adjust parking supply by about 4,200 spaces (Table 11). The largest increase in supply will be in Sector III where the first phase of Penn Central Park is proposed. It is assumed that the parking supply in the Penn Central Park area will no more than satisfy the needs of that development; those parking in the area now will be displaced.

The largest deficiency, 7,913, is anticipated in the area, Sector IV, where, to the present deficiency of about 5,400 spaces, are added the effect of construction of the Pittsburgh National Bank, Two Oliver Plaza, Methodist Union, and Bell Telephone Equipment buildings. It is anticipated that the supply will continue to exceed the demand in Sector VI. By 1979, an overall deficiency in the adjusted supply of about 10,500 spaces is anticipated within the present study area. The estimated adjusted supply and demands for 1979 are shown in Figure 14.



1979 PARKING SUPPLY AND DEMAND  
CENTRAL BUSINESS DISTRICT  
PITTSBURGH, PENNSYLVANIA  
1969

Wilbur Smith and Associates



Policy Considerations

At present, there is a deficiency of approximately 4,100 spaces in the adjusted parking supply, which equates to about 4,700 constructed spaces. This includes approximately 1,200 walk-in parkers and the over-use of the existing facilities. The deficiency should increase to about 10,500 spaces by 1979 unless unforeseen new parking facilities are developed. If it were decided to live with the present 4,100 space deficiency in the future, the 10,500 space deficiency would be reduced to a 6,400 deficiency in adjusted spaces, or about 7,300 actual spaces.

The critical area, now and in the future, is Sector IV, which is the CBD core bounded by Grant Street, Fifth Avenue, and Liberty Avenue. Many facilities are in adjacent sectors, but additional nearby facilities are required. The opening of the Civic Arena West Lot and the improvement of the unpaved Melody Tent Lot would provide some relief.

A further source of relief may be found in the daytime use of the parking area around the new sports stadium now under construction north of the Allegheny River. Although it is understood that a portion of the 4,500 parking spaces must be allotted

the Allegheny County Community College in the Manchester area of the city, the use of this space should be explored. The provision of convenient direct transportation to the CBD would encourage such use.

The Pittsburgh Public Parking Authority has developed several garages in the central business district, of which, only the Boulevard Garage did not produce a profit for 1968. Taken as a whole, however, the garages have proven to be sound financial ventures. The Mellon Square Garage is located in the center of the CBD core, and the others are located in more peripheral locations.

The acquisition and development of these garages has been financed through the issuance of revenue bonds, and the provision, by the City of Pittsburgh, of funds from parking meter revenues. Some of the garages are leased to, or managed by, private operators and some of the garage leases continue to be held by private department stores for operation.

Any new parking facilities must be integrated in the master plan for development of the Golden Triangle. Their location should be carefully planned in relation to routes of

entry into the central area to provide needed parking on the periphery of the study area and, thus, prevent unnecessary congestion of the core area streets.

It is recommended that permanent parking facilities, in addition to those integral with the new and proposed developments, be provided within the study area. Fringe parking, along with appropriate linkages, should also be explored.

The expansion of the program will require specific analyses for individual projects taking into consideration all planning for the CBD, transportation improvements, and new developments.

The acquisition and development of these garages has been through the issuance of revenue bonds, and the provision of funds from parking meter revenues. The garages are leased to or managed by private operators. The lease income continues to be held by private entities.

Any new parking facilities must be integrated in the plan for development of the Golden Triangle. There should be carefully planned relation to issues of

**APPENDICES**

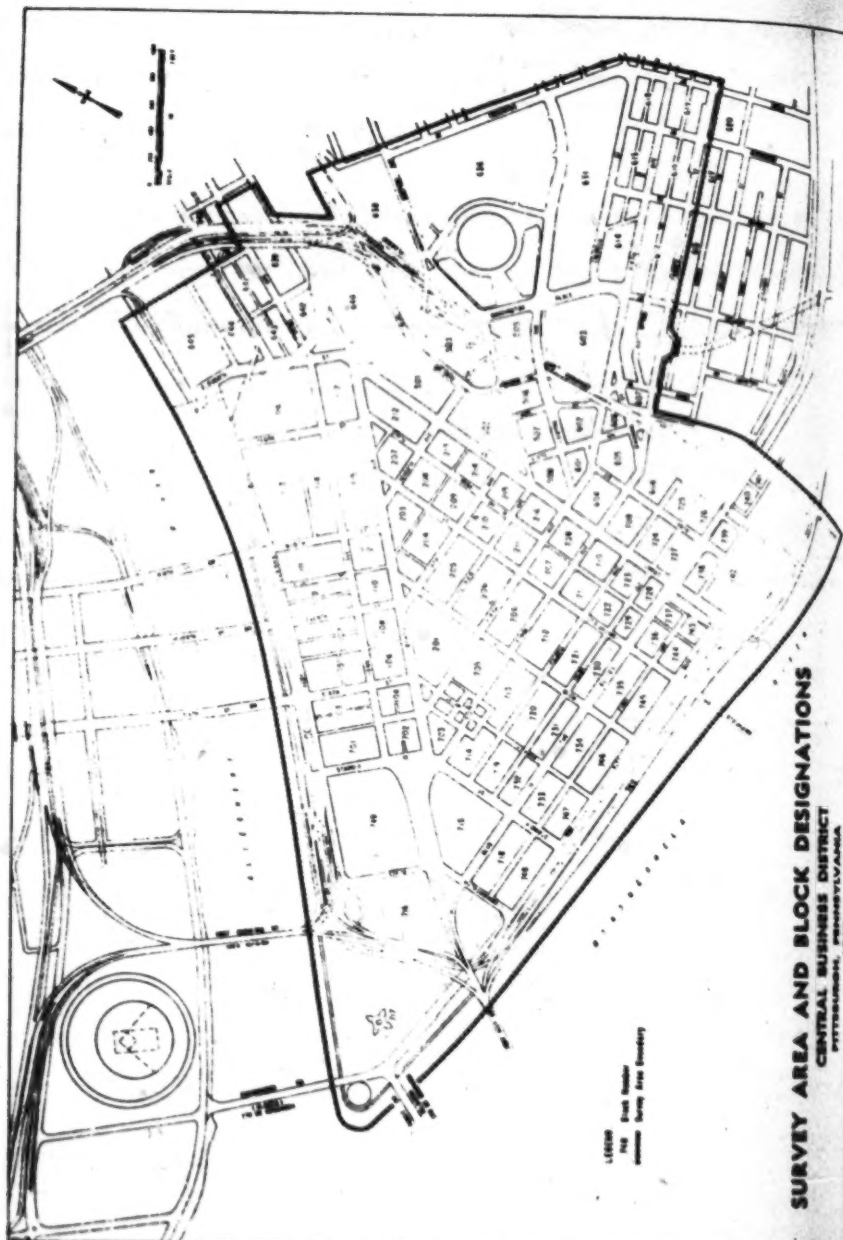


Table A-1  
PARKING SPACE INVENTORY  
1969

BLOCK (1) NUMBER	CURB PARKING				Un- Metered	Total Curb.	OFF-STREET PARKING			GRAND TOTAL
	Metered		Private Lots	Public Garages			Total Off-Street			
	30- Minute	One Hour						Two Hour	Four Hour	
103	-	-	-	-	-	-	-	938	938	938
104	-	-	-	-	-	-	-	450	450	450
105	-	2	-	-	2	-	60	75	135	137
106	-	-	-	-	-	-	-	-	-	-
107	-	3	-	-	3	-	-	128	128	131
108	-	-	-	-	-	-	-	35	35	35
109	-	7	-	-	7	-	-	125	267	274
110	6	-	-	-	6	-	-	22	22	28
111	-	5	-	-	5	-	-	215	796	801
112	5	-	-	-	5	-	-	39	39	44
113	4	-	-	-	4	225	-	270	495	499
114	6	-	-	-	6	18	-	50	64	70
115	30	-	-	-	39	15	-	-	15	54
116	-	-	-	12	12	-	-	600	600	612
117	-	-	-	-	5(3)	5	-	300	300	305
201	3	-	-	-	3	-	300	-	300	303
203	-	-	-	-	-	-	-	618	618	618
204	5	-	-	-	5	-	-	-	-	5
205	-	-	-	-	-	-	-	-	-	-

Table A-1 (Cont'd)

BLOCK NUMBER (1)	CURB PARKING				Un- Metered (2)	Total Curb	OFF-STREET PARKING			GRAND TOTAL
	METERED						Private Lots	Public Garages	Total Off-Street	
	30- Minute	One Hour	Two Hour	Four Hour						
206	-	-	-	-	-	-	-	-	-	-
207	20	-	-	-	20	-	32	-	32	52
208	5	-	-	-	5	-	-	-	-	5
209	6	-	-	-	6	-	-	-	-	6
210	-	-	-	-	-	-	-	1,040	1,040	1,040
211	5	-	-	-	5	-	10	-	10	15
212	-	12	-	-	12	25	55	-	80	92
213	-	-	-	-	-	-	-	-	-	-
214	-	-	-	-	-	-	-	-	-	-
215	-	-	-	-	-	-	-	-	-	-
216	8	-	-	-	8	-	-	-	-	8
501	-	15	-	-	15	-	-	-	-	15
502	-	-	-	-	-	-	-	-	-	-
503	-	-	-	-	-	-	-	-	-	-
505	-	-	-	-	-	-	-	-	-	-
506	-	-	-	-	-	-	150	-	150	150
507	-	-	-	-	-	-	-	94	1,040	1,134
508	-	-	-	-	-	-	-	-	152	152
511	3	9	-	-	12	-	-	-	-	12
512	-	-	-	-	-	-	-	176	176	176



Table A-1 (Cont'd)

BLOCK NUMBER (1)	CURB PARKING					OFF-STREET PARKING					Grand Total	
	Metered					Un- Metered (2)	Total Curb	Private		Public		Total Off-Street
	30- Minute	One Hour	Two Hour	Four Hour	Lots Garages			Lots Garages				
603	-	-	-	-	-	-	-	-	-	2,200	2,200	2,200
604	-	-	-	-	-	-	45	-	-	-	45	45
605	-	-	-	-	-	-	-	-	115	-	115	115
606	-	-	-	-	-	-	-	-	-	-	-	-
607	-	3	-	-	-	3	-	-	-	-	-	3
608	-	-	-	-	-	-	-	10	410	325	745	745
611	-	22	-	-	-	22	48	10	-	-	58	80
612	-	19	-	-	-	19	32	10	80	-	122	141
613	-	-	-	-	-	-	40	-	80	-	120	120
614	-	16	5	-	30	51	25	-	94	-	119	170
615	-	22	4	-	20	46	-	-	-	-	-	46
616	-	17	-	-	-	17	41	-	-	-	41	58
617	-	-	-	-	-	-	100	-	-	-	100	100
618	-	11	-	-	14	25	8	-	-	-	8	33
619	-	15	-	-	-	15	-	-	-	-	-	15
620	-	-	-	11	-	11	-	-	-	-	-	11

Table A-1 (Cont'd)

BLOCK NUMBER(1)	CURB PARKING				Un- Metered(2)	Total Curb	OFF-STREET PARKING				GRAND TOTAL	
	Metered						Private Lots Garages	Public Lots Garages	Total Off-Street			
	30- Minute	One Hour	Two Hour	Four Hour								
631	-	-	-	-	65	65	30	220	250	-	500	565
636	-	-	-	-	-	-	-	-	2,028	-	2,028	2,028
638	-	-	-	-	-	-	125	-	-	-	125	125
639	-	27	-	-	-	27	-	-	-	-	-	27
640	-	8	-	-	-	8	-	-	50	-	50	58
641	-	15	-	-	-	15	32	-	-	-	32	47
642	-	10	-	-	-	10	-	-	-	175	175	185
643	-	10	-	-	-	10	-	-	-	-	-	10
644	-	-	-	6	-	6	-	-	60	-	60	66
645	-	-	-	-	-	-	-	-	-	-	-	-
646	-	-	-	-	-	-	46	-	90	-	136	136
701	-	-	-	-	-	-	-	-	-	-	-	-
702	-	-	-	-	-	-	-	-	-	-	-	-
703	-	8	-	-	-	8	-	-	-	-	-	8
704	22	-	-	-	3(4)	3	-	-	-	-	-	3
705	7	-	-	-	-	22	-	-	-	-	-	22
706	-	-	-	-	-	7	-	-	-	-	-	7
707	-	-	-	-	-	-	-	-	-	-	-	-
708	-	-	-	-	-	-	-	-	-	-	-	-
709	-	6	-	-	-	6	-	-	-	-	-	6
710	3	-	-	-	-	3	-	-	108	-	108	111
711	-	-	-	-	-	-	-	-	-	867	867	867
712	15	-	-	-	-	15	-	-	106	-	106	121
713	17	-	-	-	-	17	-	-	128	-	128	145
714	8	-	-	-	-	8	-	-	118	-	118	126
715	-	-	-	-	-	-	-	15	-	750	765	769

Table A-1 (Cont'd)

BLOCK NUMBER	CURB PARKING				Un- Metered (2)	Total Curb	OFF-STREET PARKING			GRAND TOTAL
	Metered		One Hour	Two Hour			Private Lots	Public Garages	Total Off-Street	
	30- Minute	Hour								
716	-	-	-	-	-	-	-	225	-	225
717	-	-	-	-	-	-	-	-	-	-
718	-	-	-	-	-	-	-	140	-	140
719	-	-	-	-	-	-	-	163	-	163
720	10	-	-	-	10	-	-	50	888	898
721	-	3	-	-	4 (3)	7	7	20	27	34
722	-	-	-	-	-	-	-	128	-	128
723	-	-	-	-	-	-	-	139	-	139
724	-	-	-	-	-	-	-	100	250	350
725	-	-	-	-	-	20	-	30	450	500
726	-	-	-	-	-	17	-	128	-	145
727	-	-	-	-	-	-	-	18	-	18
728	-	-	-	-	-	9	-	50	-	59
729	-	-	-	-	-	-	-	-	500	500
730	-	12	6	-	12	6	-	-	-	18
731	10	6	3	-	16	-	-	105	-	121
732	-	3	3	-	3	-	-	70	-	73
733	-	8	8	-	8	22	-	-	-	30
734	-	5	5	-	5	62	-	52	-	119
735	-	10	-	-	10	-	-	120	-	130
736	-	-	-	-	-	30	-	-	-	30
737	-	4	-	-	4	-	-	-	45	49
738	-	-	-	-	-	20	-	27	-	47
739	-	4	-	-	4	4	4	76	-	84
740	-	-	-	-	-	-	-	-	-	-

Table A-1 (Cont'd)

BLOCK NUMBER (1)	CURB PARKING				Un- Metered (2)	Total		OFF-STREET PARKING				GRAND TOTAL
	Metered					Curb	Total	Private		Public		
	30- Minute	One Hour	Two Hour	Four Hour				Lots	Garages	Lots	Garages	
741	-	-	-	10	-	10	-	-	113	-	113	123
742	-	-	-	-	-	-	32	-	174	-	206	206
743	-	6	-	-	-	6	35	-	-	-	35	41
744	-	-	-	-	-	-	13	-	35	-	48	48
745	5	-	-	-	10	15	-	-	124	-	124	139
746	-	9	-	-	-	9	15	-	98	-	113	122
747	-	8	-	-	-	8	30	-	200	-	230	238
748	-	-	-	-	-	-	-	-	-	-	-	-
749	-	-	-	-	-	-	-	391	-	741	1,132	1,132
763	-	-	-	-	-	-	-	-	800	-	800	800
TOTAL	221	340	9	39	147	756	1,191	1,231	8,922	12,225	23,569	24,325

(1) Block numbers are shown in Figure A.

(2) Spaces are posted with a one-hour time limit except as indicated.

(3) Indicates curb spaces posted for 30-minute time limit.

(4) Indicates curb spaces posted for 20-minute time limit.

Table A-2

## 1969 PARKING SUPPLY AND DEMAND

BLOCK NUMBER	AVERAGE DEMAND		ADJUSTED SUPPLY	SURPLUS	DEFICIENCY
	Short Term(1)	Long Term(1)			
			Total		
103	30	13	43	797	-
104	43	11	54	383	-
105	108	199	307	124	183
106	45	79	124	-	124
107	83	57	140	119	21
108	114	-	114	31	83
109	72	27	99	240	-
110	203	155	358	25	333
111	21	28	49	692	-
112	91	-	91	39	52
113	262	67	329	420	-
114	47	23	70	63	7
115	89	172	261	49	212
116	-	-	-	551	-
117	10	25	35	274	-
201	212	425	637	273	364
203	31	40	71	525	-
204	763	337	1,100	4	1,096
205	217	267	484	-	484
206	191	300	491	-	491

Table A-2 (Cont'd)

BLOCK NUMBER	AVERAGE DEMAND		Total	ADJUSTED SUPPLY	SURPLUS	DEFICIENCY
	Short Term(1)	Long Term(1)				
207	93	80	173	44	-	129
208	-	90	90	4	-	86
209	177	230	407	5	-	402
210	17	20	37	884	847	-
211	233	806	1,039	14	-	1,025
212	421	783	1,204	84	-	1,120
213	43	336	379	-	-	379
214	195	187	382	-	-	382
215	188	205	393	-	-	393
216	106	286	392	7	-	385
501	115	448	563	14	-	549
502	-	31	31	-	-	31
503	-	-	-	-	-	-
505	-	-	-	-	-	-
506	-	216	216	135	-	81
507	4	-	4	969	965	-
508	110	98	208	123	-	80
601	75	127	202	11	-	191
602	-	-	-	158	158	-
603	123	298	421	1,870	1,449	-
604	196	251	447	41	-	406
605	-	20	20	-	-	20
606	98	83	182	104	-	78
607	-	132	132	3	-	10
608	-	232	232	434	434	-

A-9

BLOCK NUMBER	AVERAGE DEMAND		Total	ADJUSTED SUPPLY	SURPLUS	DEFICIENCY
	Short Term (1)	Long Term (1)				
609	-	-	-	-	-	-
610	-	-	-	-	-	-
611	88	90	178	72	-	106
612	116	111	127	127	-	-
613	-	-	-	108	108	-
614	16	9	25	208	183	-
615	20	16	36	41	5	-
616	31	46	77	52	-	25
617	-	-	-	90	90	-
618	-	20	20	26	6	-
619	-	12	12	14	2	-
620	-	-	-	10	10	-
621	107	199	306	506	200	-
626	78	116	194	1,825	1,631	-
638	40	75	115	113	-	2
639	-	31	31	24	-	7
640	-	-	-	52	52	-
641	21	58	79	43	-	36
642	76	32	108	158	50	-
643	-	25	25	9	-	16



684a

## Plaintiffs' Exhibit No. 11

BLOCK NUMBER	AVERAGE DEMAND		ADJUSTED SUPPLY	SURPLUS	DEFICIENCY
	Short Term(1)	Long Term(2)			
644	-	57	59	2	-
645	-	25	-	-	25
646	-	87	122	35	-
701	869	234	-	-	1,103
702	315	159	7	-	467
703	115	14	3	-	126
704	96	3	20	-	79
705	31	38	6	-	63
706	56	95	-	-	151
707	942	201	-	-	1,143
708	126	317	-	-	443
709	131	279	5	-	405
710	256	172	100	-	328
711	-	-	737	737	-
712	34	275	109	-	200
713	47	301	131	-	217
714	25	-	113	88	-
715	344	624	652	-	316
716	-	-	203	203	-
717	-	-	-	-	-

Table A-2 (Cont'd)

BLOCK NUMBER	AVERAGE DEMAND		Total	ADJUSTED SUPPLY	SURPLUS	DEFICIENCY
	Short Term(1)	Long Term(1)				
718	27	306	333	119	-	214
719	48	51	99	147	48	-
720	54	15	69	766	697	-
721	196	318	514	30	-	484
722	-	-	-	115	115	-
723	-	-	-	125	125	-
724	268	538	806	303	-	503
725	15	15	30	428	398	-
726	114	-	114	130	16	-
727	14	25	39	16	-	23
728	-	10	10	53	43	-
729	-	-	-	425	425	-
730	41	187	228	16	-	212
731	129	158	287	109	-	178
732	-	47	47	66	19	-
733	39	-	39	27	-	12
734	85	22	107	108	1	-
735	18	33	51	117	66	-
736	13	254	267	27	-	240
737	-	10	10	42	32	-

Table A-2 (Cont'd)

BLOCK NUMBER	AVERAGE DEMAND		ADJUSTED SUPPLY	SURPLUS	DEFICIENCY
	Short Term (1)	Long Term (1)			
738	72	191	42	-	221
739	4	-	76	72	-
740	34	22	-	-	56
741	-	10	111	103	-
742	24	24	186	138	-
743	8	25	37	4	-
744	42	51	44	-	49
745	57	251	125	-	183
746	-	72	111	39	-
747	36	30	215	149	-
748	73	-	-	-	73
749	644	1,245	1,019	-	870
763	-	-	720	720	-
TOTAL	10,920	14,535	21,338	13,652	17,773

(1) Short term parkers are those who park less than 5 hours; long term, those who park 5 hours or longer.

# Plaintiffs' Exhibit No. 12

687a

DONALD N. McKEIL  
CONSULTING ENGINEER  
1120 INVESTMENT BUILDING  
239 FOURTH AVENUE  
PITTSBURGH, PENNSYLVANIA 15222

PLAINTIFF'S EXHIBIT 12  
DATE \_\_\_\_\_  
THOMAS A. MUSTACHIO  
OFFICIAL REPORTER

TELEPHONE:  
412 391-9890

## Biographical Outline of Training and Experience

1. B. S. in Civil Engineering - University of Pittsburgh, June 1926.
2. Assistant Traffic Engineer, City of Pittsburgh, June 1926 to October 1932.
3. Traffic Engineer, City of Pittsburgh, October 1932 to February 1952.
4. Consulting Engineer - Specializing in traffic, transportation and parking problems, February 1952 to date.
5. Have served and/or presently serving in a Consulting Engineer capacity for the following agencies and communities:

### A. Communities

#### Pennsylvania:

- |                     |                         |
|---------------------|-------------------------|
| 1. Aliquippa        | 25. McCandless Township |
| 2. Ambridge         | 26. McKeesport          |
| 3. Avalon           | 27. McKees Rocks        |
| 4. Braddock         | 28. Monacaon            |
| 5. Butler           | 29. Mt. Lebanon         |
| 6. Canonsburg       | 30. New Kensington      |
| 7. Carlisle         | 31. Oil City            |
| 8. Carnegie         | 32. Philipsburg         |
| 9. Charleroi        | 33. St. Marys           |
| 10. Clarion         | 34. Sevierley           |
| 11. Connellsville   | 35. State College       |
| 12. Coraopolis      | 36. Swissvale           |
| 13. Donora          | 37. Tarentum            |
| 14. Duquesne        | 38. Titusville          |
| 15. East Pittsburgh | 39. Turtle Creek        |
| 16. Erie            | 40. Union City          |
| 17. Franklin        | 41. Uniontown           |
| 18. Greensburg      | 42. Vandergrift         |
| 19. Hanover         | 43. Warren              |
| 20. Homestead       | 44. Washington          |
| 21. Irvin           | 45. Wilkinsburg         |
| 22. Johnstown       | 46. Williamsport        |
| 23. Latrobe         | 47. York                |
| 24. Leechburg       | 48. Zelienople          |

#### West Virginia:

- |                 |              |
|-----------------|--------------|
| 49. Clarksburg  | 53. Spencer  |
| 50. Fairmont    | 54. Weirton  |
| 51. Martinsburg | 55. Wheeling |
| 52. Morgantown  |              |

#### Maryland:

56. Cumberland

#### Ohio:

57. Conneaut

B. Agencies

1. Department of Highways, Commonwealth of Pennsylvania
2. Pittsburgh Railways Company
3. Western Pennsylvania Bus Association
4. Buchart Engineering Company
5. Yellow Cab Company
6. Joseph Horne Company
7. Gimbel Brothers
8. Pittsburgh Regional Planning Association
9. Public Parking Authority of Pittsburgh
10. John B. Kelly & Associates
11. Oliver-Tyrone Corporation
12. Warner Brothers
13. Calvary Episcopal Church
14. Mt. Alvernia Convent
15. Morrison & Knudsen Company
16. Sears, Roebuck & Company
17. Don-Mark Realty
18. Boron Oil Company
19. Gulf Oil Corporation
20. Allegheny Conference on Community Development
21. Griswold, Winters & Swain, Landscape Planners & Architects
22. Beckman, Swenson & Associates, City Planners
23. Celli-Flynn, Architects-Engineers
24. Altenhof & Bown, Architects
25. Redevelopment Authority of Allegheny County
26. Washington County Industrial Development Agency
27. Redevelopment Authority of the County of Washington
28. Westinghouse Atomic Research
29. Bethel Development Corporation
30. Shadyside Hospital
31. Atlantic Refining Company
32. Western Pennsylvania National Bank
33. Pitt-Bethel Association
34. Crafton-Ingram Shopping Center
35. Hellmuth, Obata & Kassabaum (Architects)
36. Simonds & Simonds (Landscape Architects - Planners)

6. Technical Society's & Professional Organizations

- A. Institute of Traffic Engineers - National President 1953-1954.
- B. American Society of Civil Engineers - Fellow.
- C. Registered Professional Engineer of Pennsylvania - Past President, Pittsburgh Chapter of Pennsylvania Society of Professional Engineers.
- D. National Municipal Signal Association.
- E. Member of the Parking Committee of the Highway Research Board.
- F. International Municipal Parking Congress.

7. Others

- A. Member of the Better Traffic Committee of Pittsburgh - Chairman 1961-1969.
- B. Served for both the National Safety Council and the American Automobile Association to judge national yearly contests on traffic safety.

Donald M. McNeil was born January 17, 1905. During the summers of 1921 and 1922, just prior to and following his graduation from high school, he was employed by the Penn-Pitt Construction Company of Pittsburgh on highway construction work. From June 1921 to February 1925 he was employed by the W. K. Reed Construction Company, Waynesburg, Pennsylvania, on highway construction work. He graduated from the University of Pittsburgh in June 1926 with the degree of Bachelor of Science in Civil Engineering. At that time he received the honor award of the 1926 Class in the Civil Engineering Department, consisting of a Junior Membership in the American Society of Civil Engineers.

He was immediately employed by the Bureau of Traffic Planning of the City of Pittsburgh as Assistant Traffic Engineer and in 1932 took over the duties of Traffic Engineer, which position he held until February 1, 1942, following which he entered private consulting engineering work, specializing in traffic engineering, transportation and parking problems.

From 1945 until his resignation from the City of Pittsburgh, he was permitted to engage in outside consultant work. During this period the following consultant work was performed for Chambers of Commerce, brokerage firms, municipalities and planning associations:

1. Parking surveys of the following business districts:
  - Univertown, Pennsylvania
  - Fairmont, West Virginia
  - Sewickley, Pennsylvania
  - McKeepert, Pennsylvania
  - New Kensington, Pennsylvania
  - Pittsburgh, Pennsylvania

2. Traffic relief study of the Point Park Area of the City of Pittsburgh for the Pittsburgh Regional Planning Association

3. Development of future traffic volumes on the proposed Penn-Lincoln Parkway-West, and its intersections, for the Pennsylvania State Highway Department

4. Development of the future traffic volumes which would use proposed Brady Street and 10th Street bridge connections to the Penn-Lincoln Parkway-East, for the Pennsylvania State Highway Department

5. Various minor traffic engineering consultant work for the Cities of Wheeling, West Virginia, and Monacaun, Pennsylvania

In June 1940 he temporarily discontinued all outside consultant work and accepted the position of Consultant and Acting Coordinator for the Public Parking Authority of Pittsburgh, Pennsylvania.

Since resigning his office of Traffic Engineer of the City of Pittsburgh, February 1, 1942, he has been engaged on the following work:

Retained by the following bus companies for consulting traffic engineering services:

- Debut Transit Company, Homestead, Pennsylvania
  - Rigi Bus Lines, Bridgeville, Pennsylvania
  - Orinole Motor Coach Company, Greentree, Pennsylvania
  - Shuler Coach Lines, Conestoga, Pennsylvania
- Engaged by the Western Pennsylvania Traffic Association, a group of 22 independent bus com-

panies, to formulate plans regarding the zoning and loading of buses in downtown Pittsburgh

Engaged by Joseph Horne Company, the second largest retail store in Pittsburgh, to advise and collaborate on traffic problems relating to their operations which have arisen as a result of the major highway improvement program in Pittsburgh

Engaged by the Pittsburgh, Wilkingsburg, New Kensington, McKeesport and Sewickley Parking Authority to serve as traffic consultant on their off-street parking program

Engaged by the A. E. Mason Company, brokerage brokers, to prepare a parking study of the downtown business section of Wheeling, West Virginia

Engaged by the Pittsburgh Railways Company as a consultant on various accident problems

Engaged by the Grand-River Corporation to advise and collaborate on operations of their off-street parking facilities in the City of Pittsburgh

Engaged for the making of comprehensive parking surveys of the following business areas:

- Builer, Pennsylvania—  
for the Public Parking Authority
- Homestead, Pennsylvania—  
for the Borough of Homestead
- Cannellville, Pennsylvania—  
for the Cannellville Parking Authority
- McLebanon, Pennsylvania—  
for the Borough of Mt. Lebanon
- Erie, Pennsylvania—  
for the Erie Parking Authority

# Introducing



Donald M. McNeil

Wilkinsburg, Pennsylvania—  
for the Wilkinsburg Parking Authority

Engaged by the Pittsburgh Regional Planning Association as Consultant to their Technical Staff for the conducting of a survey and the formulation and recommendation of a program for the solution of the parking problem in the North Side Business Section of Pittsburgh

Engaged by Morrison & Knudsen to make a financial analysis of the proposed Mellon Square Garage in Pittsburgh

He is married; has two married children; resides at No. 5 Colonial Place, Pittsburgh 32, Pennsylvania. He is a Member of the American Society of Civil Engineers; President of the Institute of Traffic Engineers (1953-54); and a Registered Professional Engineer. In addition, he serves as a member of the Better Traffic Committee of Pittsburgh, a citizens group which acts in an advisory capacity to the Administration on all traffic problems.

He has served for both the National Safety Council and American Automobile Association to judge national yearly contests on traffic safety.

Donald M. McNeil  
Consultant Traffic Engineer  
706 Benedum Trees Building  
223 Fourth Avenue  
Pittsburgh 22, Pennsylvania

Specializing in Traffic Engineering,  
Transportation and Parking Problems

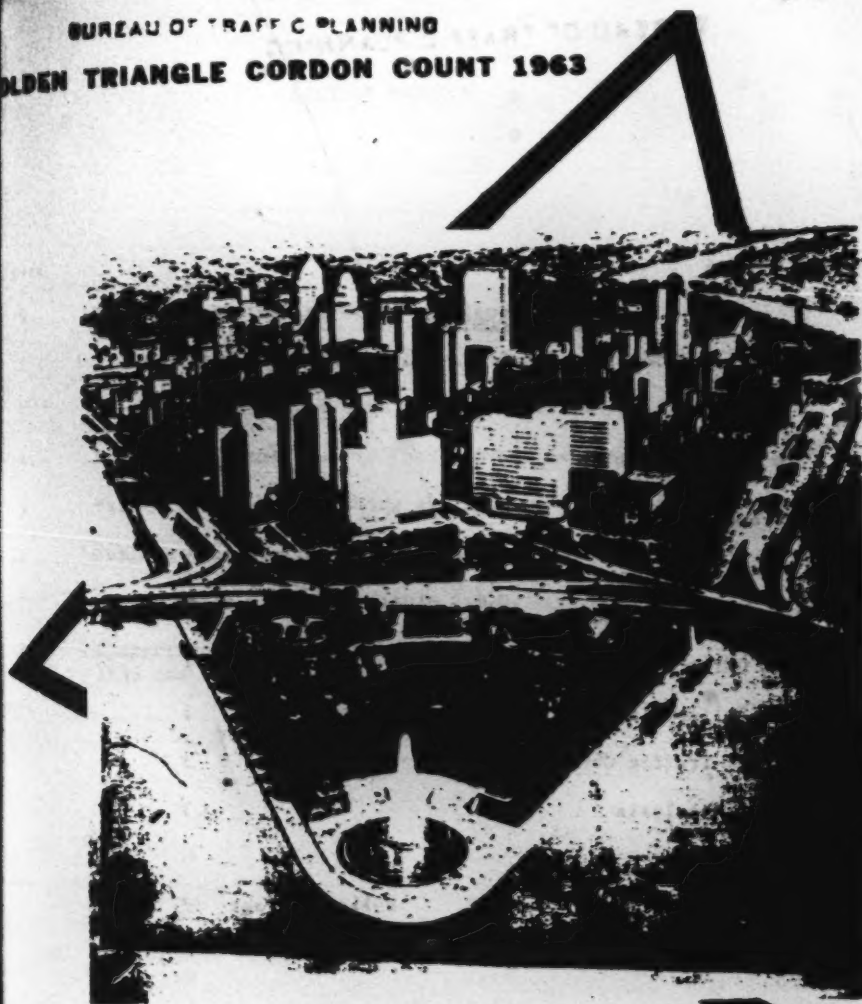


Defendant's Exhibit H

691a

BUREAU OF TRAFFIC PLANNING

GOLDEN TRIANGLE CORDON COUNT 1963



CITY OF PITTSBURGH



BUREAU OF TRAFFIC PLANNING

DEPARTMENT OF PUBLIC SAFETY

## BUREAU OF TRAFFIC PLANNING

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## Defendant's Exhibit H

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## Tables of 1963 Data

<u>Table</u>	<u>Descriptive Title</u>
I	Total Traffic Entering and Leaving C.B.D.
II	Total Persons Entering and Leaving C.B.D. by Various Modes of Transportation
III	All Vehicular Traffic Entering and Leaving C.B.D. by Station and Time
IV	Hourly Totals of Inbound and Outbound Passenger Cars and Occupants by Time of Day and Station
V	Hourly Totals of Inbound and Outbound Trucks and Occupants by Time of Day and Station
VI	Hourly Totals of Inbound and Outbound Transit Vehicles and Occupants by Time of Day and Station
VII	Pedestrian and Over-all Data Summary
VIII	Summary of Passenger Cars and Trucks With Passenger Load Factors by Hour by Direction
IX	Summary of Passenger Cars and Trucks With Passenger Load Factors by Station by Direction (2 pages)
X	Mass Transit Vehicle and Passenger Summary with Load Factors by Hour by Direction by Station (2 pages)
XI	C.B.D. Accumulation by Type of Vehicle
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XIII	Pedestrians Entering and Leaving C.B.D. by Station and Time

## Tables of 1955 Data

- A Passenger Vehicle and Passenger Summary  
Entering and Leaving C.B.D.
- B Truck and Passenger Summary  
Entering and Leaving C.B.D.
- C Bus and Passenger Summary  
Entering and Leaving C.B.D.
- D Streetcar and Passenger Summary  
Entering and Leaving C.B.D.

**GOLDEN TRIANGLE**

**CORDON COUNT**

**May 8, 1963**

**INTRODUCTION**

Traffic changes continually take place within any urban area. In order to properly evaluate the scope and direction of these changes, and to measure their impact on the Golden Triangle, Pittsburgh's Central Business District, the Bureau of Traffic Planning conducts comprehensive counts of all traffic entering and leaving the C.B.D. between the hours of 7 AM and 6 PM on a typical midweek day. These comprehensive cordon counts are usually conducted at five year intervals and have a history dating to the 1920's. The most recent of these counts was made on May 8, 1963.

**OBJECTIVES**

The broad objective of this program is to gather data to analyze existing traffic patterns and mass movement of people entering and leaving the Central Business District and relate to historical patterns in order to provide subsequent planning. From these studies the Bureau expects to find areas for improvements on existing major streets, where an economical return in terms of street capacity and quality of operation will result.

**UNIT ORGANIZATION-1963**

The Bureau utilized the services of approximately 500 high school students under the direct supervision of Bureau of Traffic Planning, Pittsburgh Area Transportation Study, and State Traffic Engineering personnel.

Counts were made between the hours of 7 AM and 6 PM at all 30 locations where traffic enters and leaves the Golden Triangle. These count stations are shown on Figure I. Machine data tabulations were performed by the Pittsburgh Area Transportation Study staff, and data analyses were undertaken by the Bureau of Traffic Planning.

**DATA COLLECTION**

The following data were collected by direction and by time of day fifteen (15) minute increments at 29 stations:

1. Number of automobiles and occupants in each.
2. Number of trucks by type (light, medium, and heavy) and the number of occupants in each.

3. Number of unscheduled, special or school buses.
4. Pedestrians.

At Station 30 automatic counters recorded traffic volumes and no manual counts were necessary. (This station was located on a temporary wooden ramp connection from Fort Duquesne Boulevard to the Manchester Bridge. This ramp, which was removed shortly after the study was completed, had been restricted to outbound passenger vehicles only.) Passenger loads were estimated to be the same past Station 30 as those at Station 16, past which all other Manchester Bridge oriented traffic must pass.

In addition to counts taken by students at the above stations, all transit companies regularly serving Downtown Pittsburgh provided this Bureau the following data for the day of the count:

1. Number of buses and their passenger loads crossing the cordon between 7 AM and 6 PM by hour (or by smaller time increments).
2. The routes their transit vehicles follow when entering and leaving the cordoned area.

Railroads with terminals in the Triangle supplied this Bureau with passenger train schedules and the number of people entering and leaving the study area by hour of train arrival and departure on the day, and between the hours of the count.

In order to obtain proper estimates of vehicles and people within the cordoned area at the beginning of the count, parking lot and garage operators reported on pre-addressed stamped cards all vehicles in their facilities at 7 AM on the day of the count. This was supplemented by on-street manual counts of people and moving vehicles prior to the 7 AM starting time.

#### DATA RELIABILITY

The count day was carefully selected to insure normal midweek conditions. The data collected and displayed herein can be considered extremely reliable and representative of a typical midweek day. Reliability was checked through the use of automatic traffic counters placed at selected locations near manual count stations and by constant checks of student counters by crew supervisors.

This report is presented as a summary and graphic description of the data gathered. A more complete tabulation is presented in the Appendix.

GURZA - - - - - C. S. LAYNING

Cordon Count 1963

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GENERAL TRAFFIC CONDITIONS

A total of 106,795 vehicles were recorded entering and 103,402 leaving the Golden Triangle during the 1963 study period. Traffic has been found to increase in the C.B.D. approximately 3% over 1955 figures, and 5% over the 1953 count. This increase has been in passenger cars since the truck count showed a drop of approximately 15% since 1955, and transit vehicle trips fell 23% during the same 8-year period. Some of the factors which contributed to these changes are:

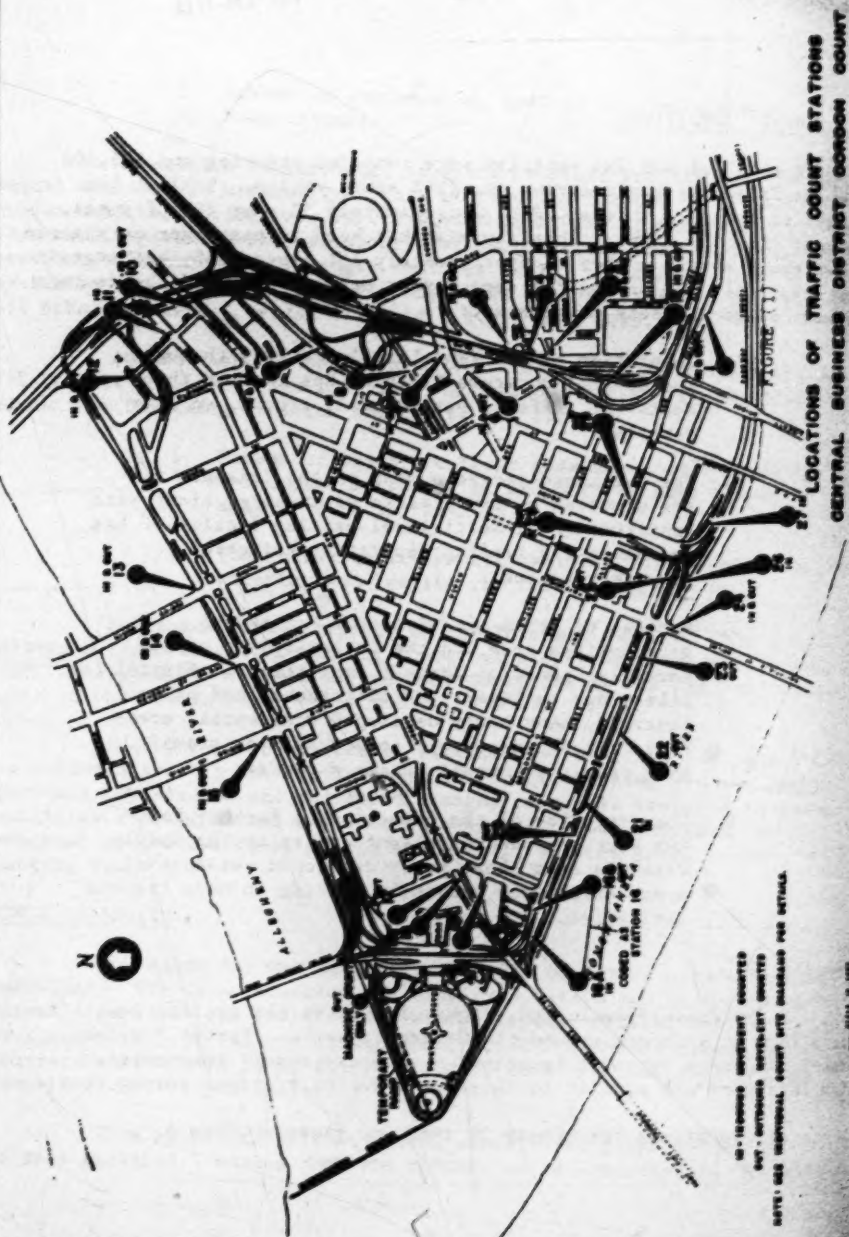
1. Completion of the Penn-Lincoln Parkway through the Central Business District has reduced thru East-West traffic, particularly trucks, on city streets.
2. The continued redevelopment of the Triangle and the erection of new traffic generators, along with construction of multi-level parking facilities has increased the traffic generating potential for private vehicles.
3. Because of urban sprawl in the Pittsburgh metropolitan area and the inflexibility of the formerly operating transit facilities (inflexibility due to legal, jurisdictional, and other controls), many newly developed residential areas could not be adequately served by mass transit. As a result automobile usage expanded.
4. The extension of the Penn-Lincoln Parkway East and West provided excellent access to the Golden Triangle from these newly developed residential areas which were seriously lacking in mass transit facilities.

GENERAL ANALYSIS

As previously indicated, Figure 1 locates the traffic count stations forming a cordon around the Golden Triangle. Except for the necessary revisions in count locations due to expressway construction, station locations are similar to those used during previous cordon counts.

The locations for counts in 1963 are shown on Page 4.





100 - 1100000 MOVEMENT COASTED  
101 - 1100000 MOVEMENT COASTED

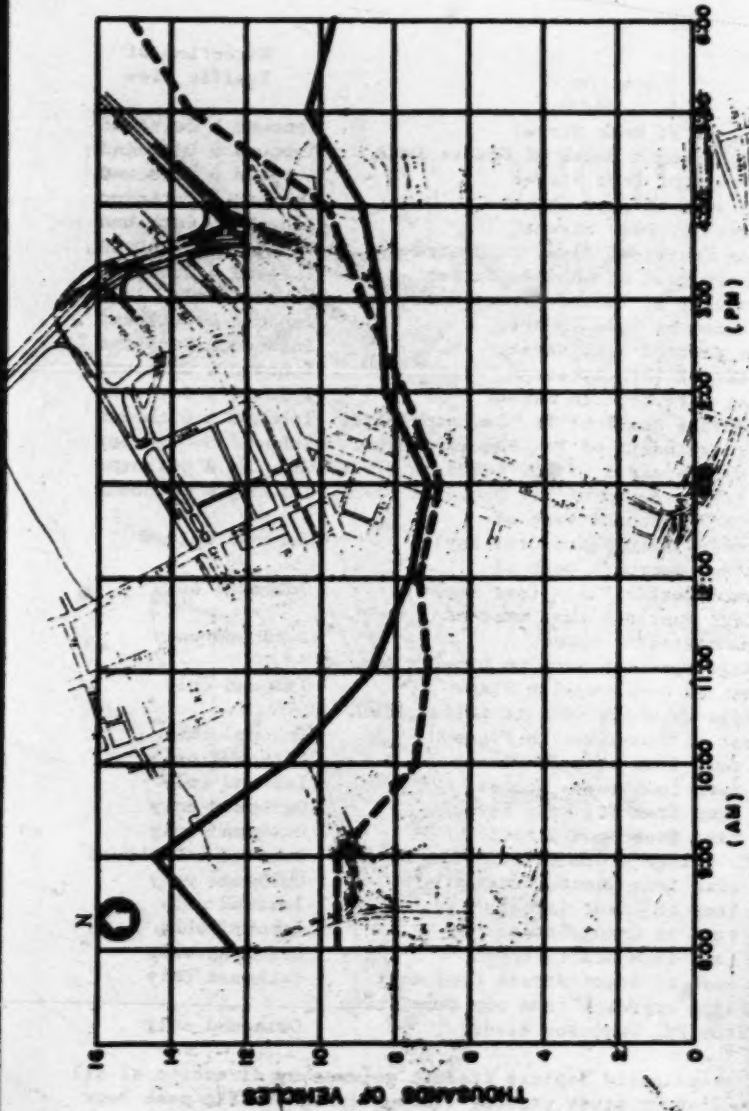
Buy - OUTDOOR MOUNTED

NOTE: SEE INDIVIDUAL COUNTY SITE MANUALS FOR DETAILS.

Jan Court 1963

Location	Direction of Traffic Flow
Second Avenue east of Ross Street	Inbound & Outbound
Liberty Bridge approach south of Forbes Ave.	Inbound & Outbound
Forbes Avenue west of Boyd Street	Inbound & Outbound
Blissard Street west of Boyd Street	Inbound & Outbound
Fifth Avenue west of Boyd Street	Inbound & Outbound
Temp. ramp from Crosstown Blvd. to Centre Ave.	Inbound & Outbound
New Centre Avenue east of Chatham Street	Inbound & Outbound
Rigelow Square east of Tunnel Street (one way)	Inbound only
Rigelow Blvd. east of Seventh Ave.	Inbound & Outbound
Liberty Avenue east of 12th Street	Inbound & Outbound
Penn Avenue east of 12th Street	Inbound & Outbound
Smallman Street east of 12th Street	Inbound & Outbound
Ninth Street Bridge north of Ft. Duquesne Blvd.	Inbound & Outbound
Seventh St. Bridge north of Ft. Duquesne Blvd.	Inbound & Outbound
Sixth Street Bridge north of Ft. Duquesne Blvd.	Inbound & Outbound
Sixth Street Bridge north of Ft. Duquesne Blvd.	Inbound & Outbound
Manchester Bridge approach west of Commonwealth Place (one way)	Inbound only
Manchester Bridge approach west of Commonwealth Place (one way)	Outbound only
Fort Pitt Bridge approach ramp west of Commonwealth Place	Outbound only
Fort Pitt Bridge approach ramp to Liberty Ave. west of Commonwealth Place	Inbound only
Fort Pitt Bridge approach ramp to Allies Blvd. west of Commonwealth Place	Inbound only
Parkway West ramp from Stanwix Street	Outbound only
Parkway East ramp to Stanwix Street	Inbound only
Parkway East ramp from Ft. Pitt Blvd.	Outbound only
Parkway East ramp from Wood Street	Outbound only
Smithfield St. Bridge south of Ft. Pitt Blvd.	Inbound & Outbound
Parkway West ramp from Grant Street	Outbound only
Parkway West ramp to Grant Street	Inbound only
Parkway East ramp to Grant Street	Inbound only
Parkway East ramp from Grant Street	Outbound only
Blvd. Allies east of Grant Street (one way)	Outbound only
Manchester Bridge approach (one way temp. ramp from Ft. Duquesne Blvd.)	Outbound only

Figure 2 graphically depicts traffic volumes by direction at all stations during the 11-hour study period. The entering traffic peak hour (AM to 9 AM) has remained relatively constant throughout the years. During a peak hour more than 14,500 vehicles entered the C.B.D. past all stations. At 9 am entering volumes decreased sharply to a low of about 7000 vehicles per hour. The rise in entering traffic after 1 PM reflects the increase in retail activity. This inbound volume drops off again after reaching



ALL VEHICLES ENTERING & LEAVING  
C.B.D. BY HOUR MAY 8, 1963  
— INBOUND  
--- OUTBOUND

FIGURE (2)

DOWNTOWN - PITTSBURGH

Count 1963

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low peak of slightly more than 10,280 vehicles about 5 PM. Later figures and tables in the Appendix will describe the modal split in volumes by direction through the study hours.

From this figure one can see that the counter peak directional volumes follow the same peaking characteristics observed for the peak direction during morning and evening rush hours. This is caused in part by non-expressway traffic which must pass through the Golden Triangle on their way to places of employment and residence outside the study area. An increase in inbound mass transit vehicles is also observed between the hours of 4 PM and 5 PM. This is due in part to the need for additional buses and streetcars to be available in the central area to accommodate the heavy outbound rider flow during the PM peak period.

Figure 3 schematically shows the streets in the central area which carry the heaviest traffic volumes. Only those streets carrying in excess of 300 transit vehicles and/or 5000 cars and trucks by direction during the study period were included. Except for the connections to and from the Penn-Lincoln Parkway East and West, major C.B.D. access points have not changed appreciably since 1955.

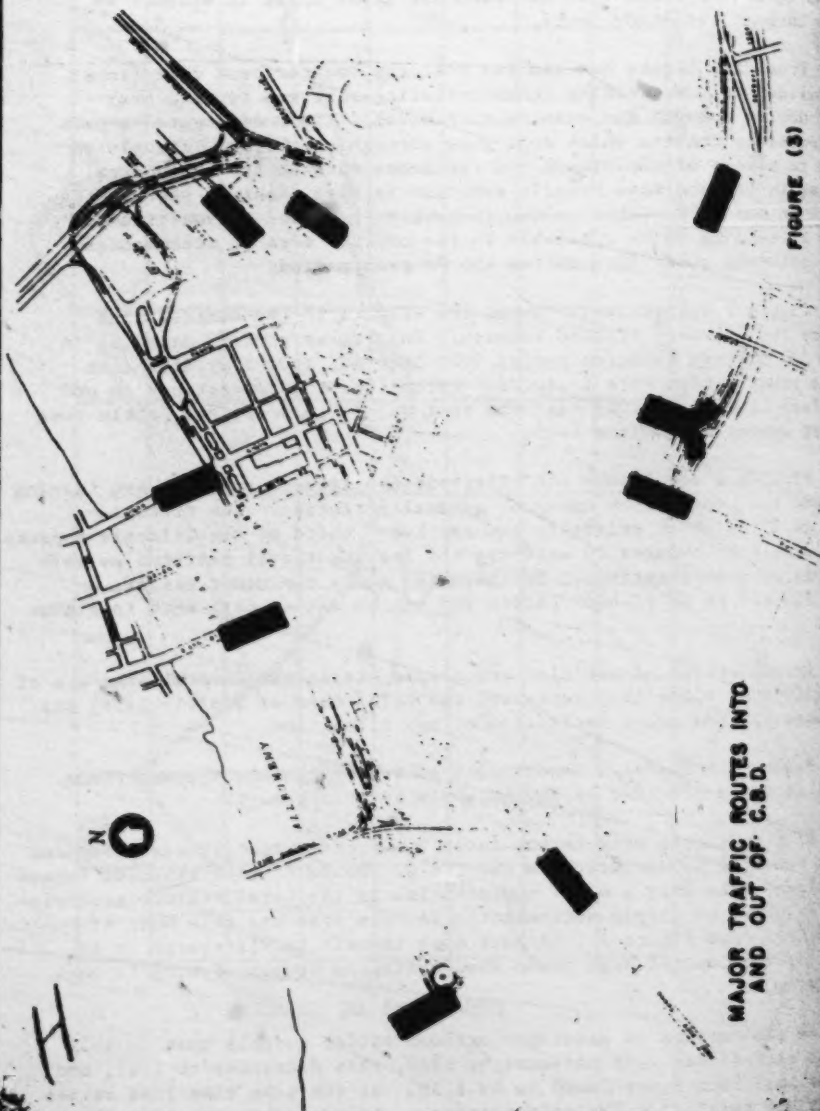
Figures 4 and 5 show the relationships between entering and leaving vehicles and the people they carry by general direction. The directional imbalance in flows which exists in the southeast third of the Triangle appears to be the result of changes in entering and leaving travel patterns as well as locations of count stations. Furthermore, since the count was of necessity limited to an 11-hour period and not an entire day, such imbalance can occur.

Accumulations of vehicles and people within the Central Area are of great significance since they represent the total mass of traffic using the streets, parking, and other facilities at any given time.

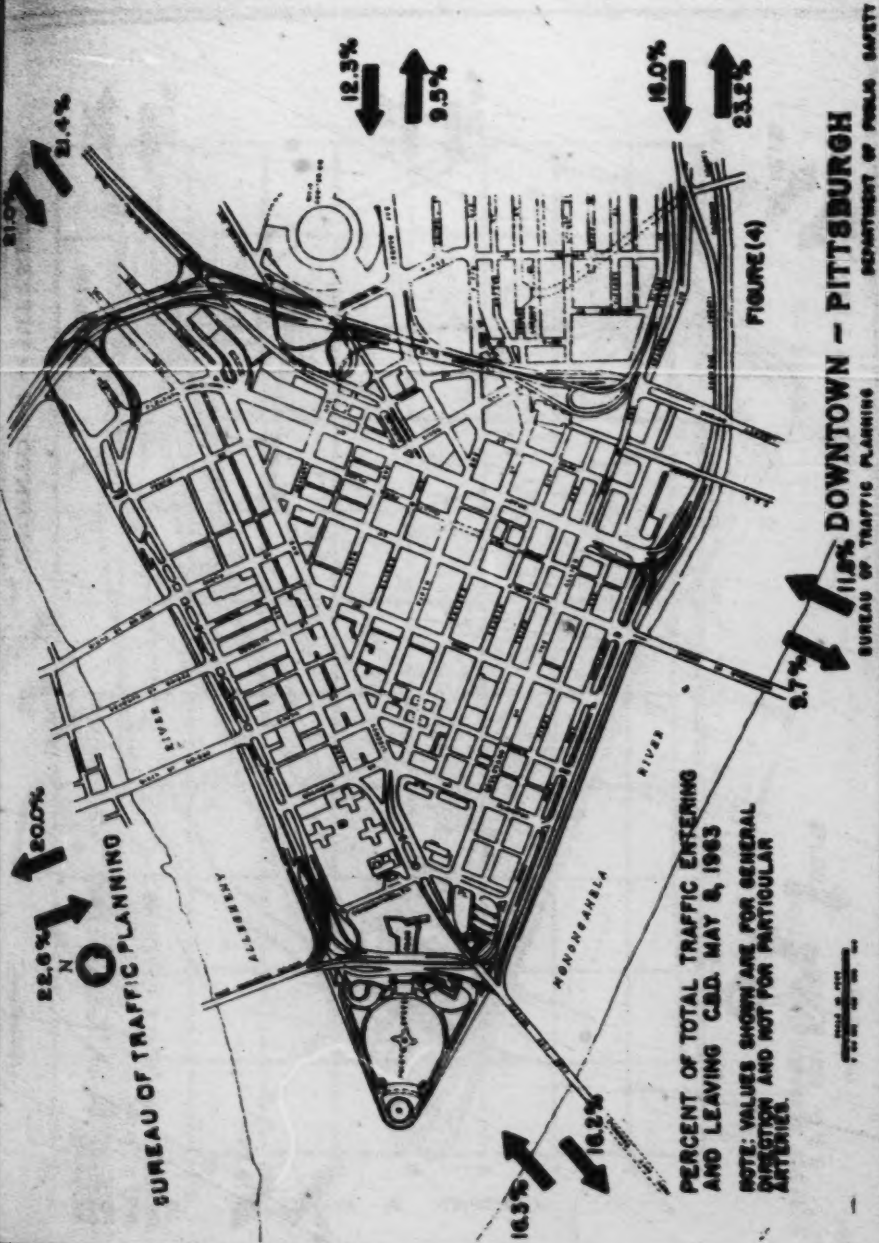
Figure 6 provides a description of C.B.D. vehicle accumulations. Additional data are provided in the Appendix to this report.

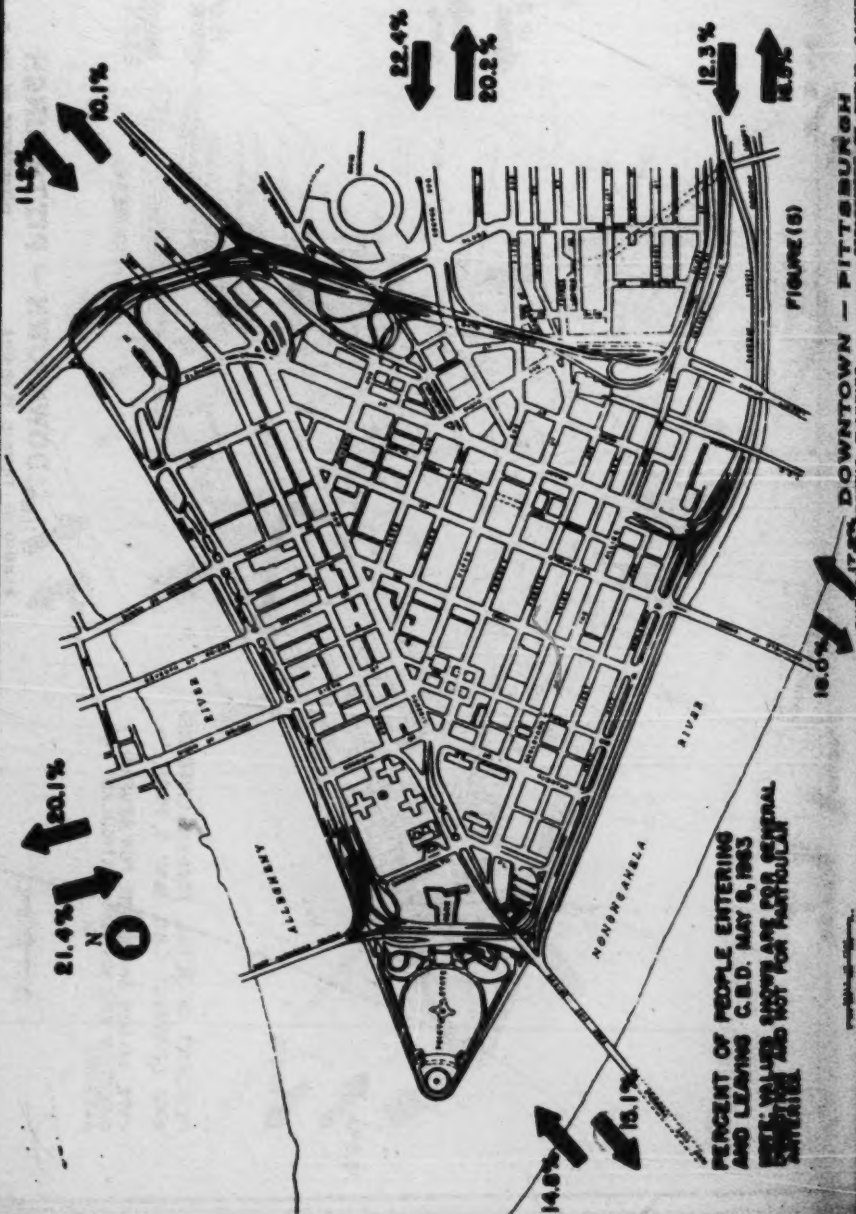
Of significant note is the large number of passenger cars compared to transit vehicles accumulating in the C.B.D. While transit vehicles (buses and streetcars) make only a minor contribution to the total vehicle accumulation, the majority of people accumulating in this area use this mode of transportation. See Figure 7. Without mass transit in Pittsburgh it is likely that the Central Area could absorb all the people wishing to work and shop here.

An examination of passenger carload ratios reveals that in 1953 the average carload was 1.66 persons; by 1955, this decreased to 1.61, and in 1963 the load factor was found to be 1.55. At the same time load ratios for transit has remained relatively constant. As mass transit ridership declined, buses and streetcars were removed from service.



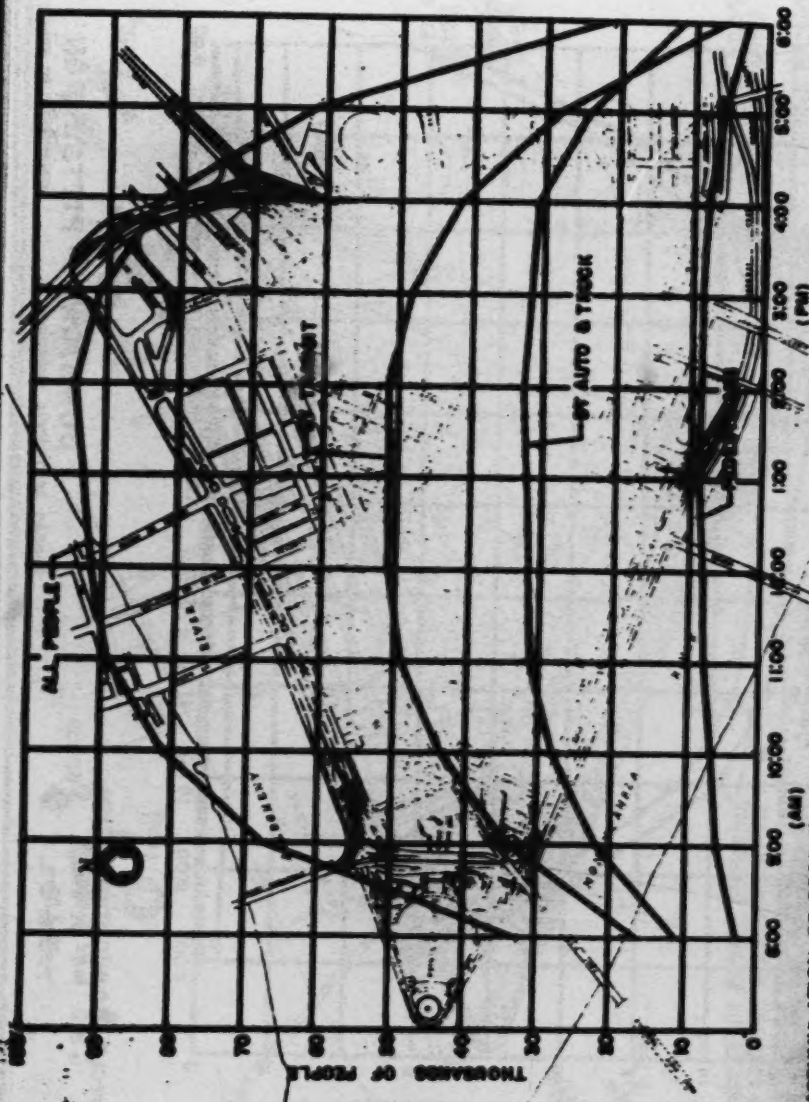












ATTIMULATION OF PEOPLE  
WITHIN C.D. MAY 6, 1965

FIGURE (7)  
DOWNTOWN - PITTSBURGH  
BUREAU OF TRAFFIC PLANNING  
DEPARTMENT OF PUBLIC SAFETY

Cordon Count 1963

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Finally, in Figure 8 we see the change in vehicle accumulation within the Triangle between 1955 and 1963. This is due to increased passenger usage, since the number of trucks and transit vehicles decreased during this period. The number of vehicles in the Golden Triangle (even with the new east-west Parkway Interstate Route 76 now affording a bypass for part of the thru traffic) is constantly increasing. This increase in traffic volume does not reflect an increase in people. Between 1953 and 1955 total people entering and leaving the Central Area decreased at the rate of about 1% per year. Between 1955 and 1963 the decrease was slightly over 1.5% per year.

SUMMARY:

The 1963 Cordon Count revealed an increase in total vehicle traffic entering and leaving the Triangle, even while the Penn-Lincoln Parkway (I-76) served as an east-west thru traffic bypass. This increase had been in private passenger vehicles while the total number of trucks and mass transit vehicles had decreased.

With the increase in total vehicles into the Downtown area, the numbers of people entering and leaving have continued to decline. This may be witnessed in lower passenger to auto loads and fewer transit rider trips. Volumes of entering and leaving pedestrians have also diminished. The reduction in the numbers of people entering and leaving this area in the last eight years is 12% against a net vehicular traffic increase of a little more than 3% for the same period.

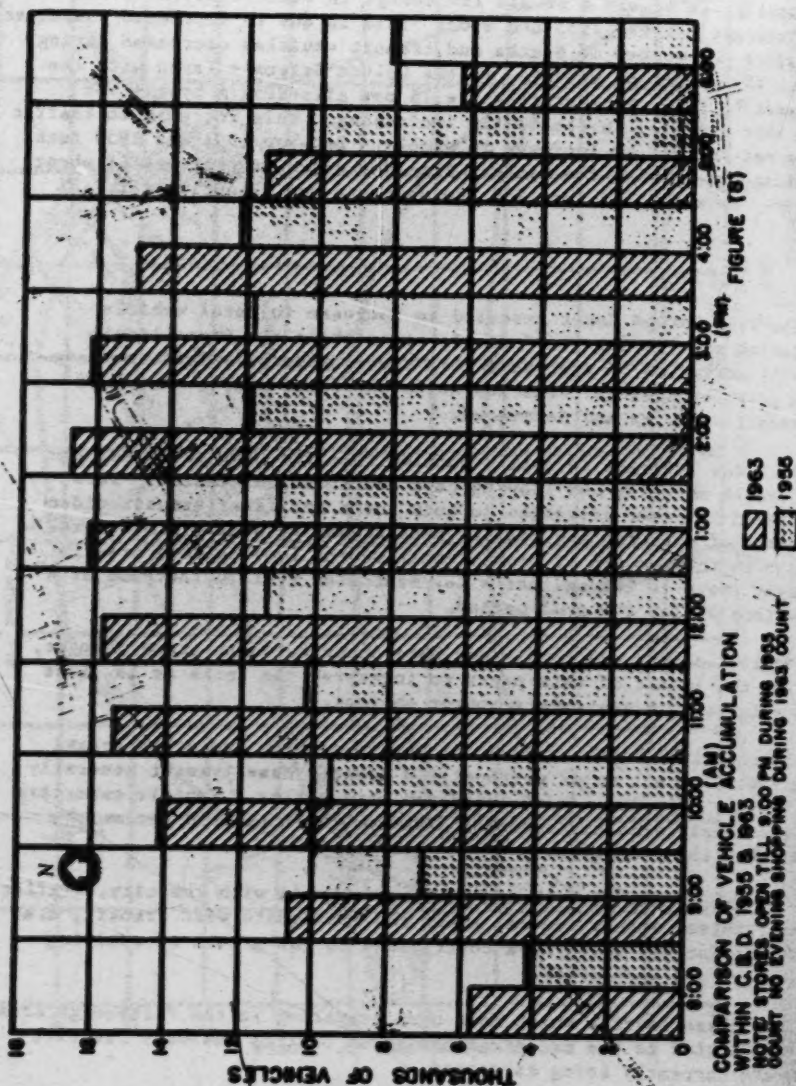
Various causes and conditions have contributed to these changes, but it is not the intent of this paper to interpret the facts as to cause or effect; yet, certain statements appear obvious.

Metropolitan highways have not kept pace with the urban sprawl being experienced in all major metropolitan areas. Mass transit generally failed to satisfy trip demands of these new communities. Vehicle ownership increased most rapidly in the suburbs. The two-car household became the norm rather than the exception.

The inadequacy of highways linking suburbia with the city, traffic circulation problems within central areas and inadequate mass transit, are a few of the factors which have contributed to the growth of outlying shopping centers and work areas.

All these factors which have been prevalent in the Pittsburgh area and have contributed to the decentralization of Central Business District functions, are currently being corrected.

New highways currently under construction or design allow easy access to the center city and contribute to improved internal C.B.D. circulation. Additional parking facilities are also being provided and



Order Court 1963

7

The Allegheny County Port Authority Transit Division is making significant improvements in levels and quality of service which are destined to increase transit usage. Finally, major apartment house construction and civic center development which are being completed within the environs of the Triangle will increase pedestrian and vehicular activity in this area.

The sum of these factors should reflect significant traffic changes in the Golden Triangle within the next 5-year period.

\*\*\*\*\*

APPENDIX



TABLE I

TOTAL TRAFFIC ENTERING AND LEAVING C.B.D.  
Wednesday, May 6, 1963  
8 am to 6 PM

Sta. No.	LOCATION	ALL TRAFFIC			MASS TRANSIT VEHICLES			PRIVATE VEHICLES			TRUCKS		
		IN	OUT	TOTAL	IN	OUT	TOTAL	IN	OUT	TOTAL	IN	OUT	TOTAL
1.	Second Avenue	3,368	4,380	9,648	385	320	705	4,756	3,345	8,321	432	815	1,447
2.	Liberty Bridge approach	7,489	3,845	11,332	356	114	470	8,643	3,249	10,112	446	594	1,240
3.	Parson Street	3,601	1,842	5,443	211	101	312	3,011	1,342	4,373	360	280	870
4.	Diamond Street	1,261	340	1,601	206	175	381	1,143	308	1,451	118	32	150
5.	Fifth Avenue	3,292	4,032	7,324	206	175	381	2,895	3,370	6,165	397	642	1,043
6.	Cross-town Ramp	3,064	2,795	5,859	126	126	252	3,725	4,313	7,048	309	482	791
7.	Centre-Wile	3,237	3,440	6,677	126	126	252	3,015	3,042	6,057	322	398	720
8.	Bedford Avenue	1,132	7,459	13,050	91	127	218	6,742	7,003	13,747	649	654	1,302
9.	Highway Boulevard	7,291	4,401	12,379	27	216	243	3,729	6,487	10,226	2,239	1,914	3,153
10.	Liberty Avenue	4,718	3,118	6,118	234	---	234	4,669	---	4,669	1,229	---	1,229
11.	Penn Avenue	3,189	3,783	6,972	---	---	---	2,154	2,011	4,965	1,033	---	1,033
12.	Smith Street	3,287	5,797	11,394	191	17	208	4,923	3,032	9,943	664	785	1,429
13.	Seventh Street Bridge	4,055	2,795	7,860	245	262	507	3,671	3,465	7,076	394	390	784
14.	Sixth Street Bridge	5,835	4,909	10,754	234	432	706	3,183	4,421	9,604	642	448	1,090
15.	Commonwealth & Ft. Pitt Boulevard	7,761	8,725	12,486	---	---	---	6,424	4,078	10,502	1,337	---	1,337
16.	Liberty Ave. Ramp to Manchester Bridge	---	8,345	8,345	---	374	374	7,283	7,283	14,566	750	---	750
17.	Ft. Pitt Br. Ramp to Manchester Bridge	7,438	---	7,438	391	---	391	6,868	---	6,868	446	---	446
18.	Ft. Pitt Br. Off Ramp to Commonwealth Pl.	---	---	---	---	---	---	---	---	---	---	---	---
19.	Commonwealth & Ft. Pitt Blvd. (Outbound)	3,615	---	3,615	196	---	196	3,243	---	3,243	372	---	372
20.	Commonwealth & Ft. Pitt Blvd. (Inbound)	2,764	---	2,764	---	17	---	2,370	---	2,370	174	---	174
21.	Commonwealth & Ft. Pitt Blvd. (Outbound)	7,025	---	7,025	---	---	---	6,014	---	6,014	---	---	---
22.	Commonwealth & Ft. Pitt Blvd. (Inbound)	2,132	---	2,132	---	---	---	1,972	---	1,972	---	---	---
23.	Madison & East Pitt Boulevard (Outbound)	4,709	3,303	8,012	533	444	1,017	3,946	2,720	8,733	139	139	278
24.	Smithfield Bridge	---	4,360	4,360	---	---	---	3,848	2,735	6,583	723	543	1,266
25.	Grant St. to Parkway West (Outbound)	5,093	---	5,093	---	---	---	3,755	2,159	5,914	617	---	617
26.	Parsony West to Grant (Inbound)	---	---	---	---	---	---	4,650	---	4,650	---	---	---
27.	Parsony West to Grant (Outbound)	---	---	---	---	---	---	4,644	---	4,644	---	---	---
28.	Grant St. to Parkway East (Outbound)	---	---	---	---	---	---	---	---	---	---	---	---
29.	Blvd. of Allies to Liberty Bridge	---	---	---	---	---	---	---	---	---	---	---	---
30.	Wooden Ramp to Manchester Bridge	---	---	---	---	---	---	---	---	---	---	---	---
	Total 1963	103,031	99,438	202,469	3,438	2,430	6,456	99,214	66,123	175,336	13,416	15,345	27,401
	Total 1955	104,913	98,378	203,291	4,691	4,319	9,010	82,972	79,077	162,049	16,390	16,586	31,852
	Difference	-1,882	+1,232	-450	-1,261	-789	-2,052	+3,243	+9,043	+12,287	-3,434	-2,493	-4,989



TABLE II

TOTAL PERSONS ENTERING AND LEAVING C.P.D.  
BY VARIOUS MODES OF TRANSPORTATION  
Wednesday, May 6, 1963  
8 AM to 6 PM

Sta. No.	Location	Mass Transit Passengers	Private Vehicle Passengers	Mass Transit Vehicles	Private Vehicle	Pedestrians	Totals	Total Passengers
1.	Second Avenue	17,338	12,932	705	8,321	709		30,370
2.	Liberty Bridge Approach	9,001	16,269	430	10,112	---		25,890
3.	Perth Street	8,320	7,016	312	4,573	3,270		15,356
4.	Diamond Street	---	2,328	---	1,431	1,476		2,228
5.	Fifth Avenue	14,341	9,404	381	7,265	4,277		23,743
6.	Greentown Ramp	---	10,347	---	7,048	---		10,347
7.	Centre-Hyllie	6,708	10,042	232	6,037	2,990		16,790
8.	Bedford Avenue	---	1,392	---	931	---		1,392
9.	Signalor Boulevard	4,334	20,843	218	13,747	104		22,256
10.	Liberty Avenue	6,827	15,431	233	10,226	4,208		23,219
11.	Penn Avenue	6,135	7,459	234	4,889	---		22,256
12.	Smilman Street	---	7,041	---	4,983	2,163		13,614
13.	Ninth Street Bridge	4,113	16,821	208	9,963	---		7,061
14.	Seventh Street Bridge	9,916	11,085	208	9,963	1,327		19,034
15.	Sixth Street Bridge	17,528	16,814	507	7,076	1,475		20,979
16.	Commonwealth & Port Pitt Boulevard	---	13,430	706	9,604	3,430		32,142
17.	Liberty Ave. Ramp to Manchester Bridge	12,030	11,123	574	7,383	---		13,430
18.	Port Pitt Br. Off Ramp at Liberty	8,348	10,852	391	6,648	---		23,135
19.	Port Pitt Br. Off Ramp to Commonwealth Pl.	3,548	5,941	196	3,888	---		19,198
20.	Stammin to Port Pitt Boulevard (Outbound)	247	3,091	17	3,343	---		9,449
21.	Parway Ramp at Stammin (Outbound)	---	4,067	---	2,370	---		5,328
22.	Wood St. & Port Pitt Boulevard (Outbound)	---	8,679	---	2,370	---		4,067
23.	Wood St. & Parway (Outbound)	---	2,995	---	1,973	---		2,995
24.	Smithfield Street Bridge	29,365	10,041	1,017	6,706	2,339		38,406
25.	Grant St. to Parway East (Outbound)	---	5,513	---	3,725	---		3,513
26.	Parway East to Grant (Inbound)	---	6,734	---	4,348	---		6,706
27.	Parway East to Grant (Inbound)	182	7,649	12	4,630	---		7,831
28.	Grant St. to Parway East (Outbound)	4,441	7,438	208	4,864	---		11,879
29.	Bldg. of Allie to Liberty Bridge	4,273	3,973	249	2,318	---		6,246
30.	Wooden Ramp to Manchester Bridge	---	1,864	---	1,104	---		1,864
Total		170,966	246,806	6,858	173,336	30,168		577,132
Total								577,132
Veh. Pass.								3,414
Train								630
Pennsylvania Railroad								4,873
Baltimore and Ohio Railroad								4,873
Pittsburgh and Lake Erie Railroad								4,873
Train Pass								4,873

TABLE III

ALL VEHICULAR TRAFFIC ENTERING AND LEAVING  
CENTRAL BUSINESS DISTRICT  
By Station and Time  
7 am to 6 PM  
Wednesday  
May 6, 1963

INBOUND

OUTBOUND

	AM				PM				PM			
STATION	7-8	8-9	9-10	10-11	11-12	12-1	1-2	2-3	3-4	4-5	5-6	5-6
1.	759	967	1,027	310	376	326	467	453	323	669	494	494
2.	858	782	1,027	312	375	326	467	453	323	669	494	494
3.	858	782	1,027	312	375	326	467	453	323	669	494	494
4.	858	782	1,027	312	375	326	467	453	323	669	494	494
5.	858	782	1,027	312	375	326	467	453	323	669	494	494
6.	858	782	1,027	312	375	326	467	453	323	669	494	494
7.	858	782	1,027	312	375	326	467	453	323	669	494	494
8.	858	782	1,027	312	375	326	467	453	323	669	494	494
9.	858	782	1,027	312	375	326	467	453	323	669	494	494
10.	858	782	1,027	312	375	326	467	453	323	669	494	494
11.	858	782	1,027	312	375	326	467	453	323	669	494	494
12.	858	782	1,027	312	375	326	467	453	323	669	494	494
13.	858	782	1,027	312	375	326	467	453	323	669	494	494
14.	858	782	1,027	312	375	326	467	453	323	669	494	494
15.	858	782	1,027	312	375	326	467	453	323	669	494	494
16.	858	782	1,027	312	375	326	467	453	323	669	494	494
17.	858	782	1,027	312	375	326	467	453	323	669	494	494
18.	858	782	1,027	312	375	326	467	453	323	669	494	494
19.	858	782	1,027	312	375	326	467	453	323	669	494	494
20.	858	782	1,027	312	375	326	467	453	323	669	494	494
21.	858	782	1,027	312	375	326	467	453	323	669	494	494
22.	858	782	1,027	312	375	326	467	453	323	669	494	494
23.	858	782	1,027	312	375	326	467	453	323	669	494	494
24.	858	782	1,027	312	375	326	467	453	323	669	494	494
25.	858	782	1,027	312	375	326	467	453	323	669	494	494
26.	858	782	1,027	312	375	326	467	453	323	669	494	494
27.	858	782	1,027	312	375	326	467	453	323	669	494	494
28.	858	782	1,027	312	375	326	467	453	323	669	494	494
29.	858	782	1,027	312	375	326	467	453	323	669	494	494
30.	858	782	1,027	312	375	326	467	453	323	669	494	494

TABLE IV

UNITED STATES OF AMERICA  
V. JAMES EARL RAY  
BY THE U.S. DISTRICT COURT  
MEMPHIS, TENN. 6, 1967

Year	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	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WORLD BANK OF AMERICA

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RECEIVED BY THE DIRECTOR, FBI, MAY 2, 1961

[illegible]

## Defendant's Exhibit H

TABLE VI

[illegible]

INDIA TALKS OF OFFERING  
HINDU VEHICLES AND COMPONENTS  
BY TONS OF HUNDREDS OF TONS  
Wednesday, May 6, 1963

TIME	7 - 8 A.M.	8 - 9	9 - 10	10 - 11	11 - 12	12 - 1	1 - 2	2 - 3	3 - 4	4 - 5	5 - 6 P.M.	TOTAL											
1.	10	360	48	130	33	52	117	19	186	18	260	21	648	23	419	13	1,451	17	1,432	46	2,916	100	
2.	10	237	10	187	4	39	8	24	4	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
3.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
4.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
5.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
6.	10	390	31	672	19	397	13	767	16	262	16	643	13	445	13	611	13	766	17	985	16	1,426	119
7.	11	231	53	272	9	66	10	122	12	221	10	271	9	226	12	299	13	346	12	506	10	1,080	100
8.	10	74	17	48	16	34	11	44	10	44	0	43	10	103	0	115	13	316	16	613	10	931	137
9.	11	697	28	946	16	167	16	117	16	270	13	229	16	260	16	349	16	601	22	994	29	1,431	246
10.	2	210	1	10	2	27	1	13	2	27	3	45	2	40	3	110	3	113	3	110	3	347	100
11.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
12.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
13.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
14.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
15.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
16.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
17.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
18.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
19.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
20.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
21.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
22.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
23.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
24.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
25.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
26.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
27.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
28.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
29.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
30.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
31.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
32.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
33.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
34.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
35.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
36.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
37.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
38.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
39.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
40.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
41.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
42.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
43.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
44.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
45.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
46.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
47.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
48.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
49.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
50.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
51.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
52.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
53.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
54.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
55.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
56.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
57.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
58.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
59.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
60.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
61.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
62.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
63.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
64.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
65.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
66.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
67.	10	247	13	167	10	131	7	405	0	130	7	130	7	210	7	203	11	375	10	1,448	13	1,605	100
68.	10	247																					

PEDESTRIAN AND OVER-ALL DATA SUMMARY  
PITTSBURGH CRD CORDON COUNT  
WEDNESDAY, MAY 8, 1963

TABLE VII

All Inbound Vehicles  
and  
Pedestrians

<u>Autos</u>	<u>Trucks</u>	<u>Transit</u>	<u>Special Bus</u>	<u>Pedestrian</u>
89,214	13,816	3,428	337	16,173

All Outbound Vehicles  
and  
Pedestrians

86,122	13,606	3,430	244	13,993
175,336	27,422	6,858	581	30,168

AUTO AND TRUCK  
BY HOUR BY DIRECTION  
PITTSBURGH CBD CORDON COUNT  
WEDNESDAY, MAY 8, 1963

TABLE VIII

Period	INBOUND						OUTBOUND					
	<u>Autos</u>	<u>Trucks</u>	<u>Auto. Pass.</u>	<u>Loading Factor</u>	<u>Truck Pass.</u>	<u>Loading Factor</u>	<u>Autos</u>	<u>Trucks</u>	<u>Auto. Pass.</u>	<u>Loading Factor</u>	<u>Truck Pass.</u>	<u>Loading Factor</u>
7-8 AM	10,809	1,078	18,859	1.74	1,413	1.31	8,289	976	11,117	1.34	1,240	1.27
8-9	12,840	1,266	21,733	1.69	1,712	1.35	7,993	1,204	10,816	1.35	1,573	1.31
9-10	9,081	1,616	13,443	1.48	2,049	1.23	5,803	1,405	7,752	1.34	1,794	1.28
10-11	6,832	1,353	10,264	1.50	1,921	1.24	5,336	1,573	7,316	1.37	1,988	1.26
11-12	6,051	1,393	8,962	1.48	1,681	1.21	5,786	1,351	8,328	1.44	1,673	1.24
12-1 PM	5,748	1,127	8,786	1.53	1,369	1.21	5,582	1,139	8,183	1.47	1,408	1.24
1-2	6,521	1,430	10,005	1.53	1,745	1.22	6,110	1,349	9,143	1.50	1,674	1.24
2-3	6,718	1,345	9,881	1.47	1,649	1.23	7,143	1,357	10,727	1.50	1,670	1.23
3-4	7,248	1,217	10,778	1.49	1,515	1.24	8,302	1,263	12,362	1.49	1,595	1.26
4-5	8,738	1,112	12,792	1.46	1,378	1.24	11,960	1,209	18,719	1.57	1,547	1.28
5-6	8,628	672	12,632	1.46	822	1.22	13,818	780	24,203	1.72	1,034	1.32
TOTAL	89,214	13,816	136,136	1.55	17,384	1.25	86,122	13,606	128,668	1.49	17,216	1.27



SUMMARY OF VEHICLES & PASSENGERS  
 CBD GROUND COUNT — PASSENGER VEHICLES,  
 LIGHT TRUCKS, MEDIUM TRUCKS, HEAVY TRUCKS  
 11-HOUR PERIOD (7 AM - 6 PM)  
 WEDNESDAY, MAY 8, 1963

TABLE 15

INBOUND				OUTBOUND				IN & OUT STATION TOTAL			
Station	Pass.	Total Veh.	Carload Factor	Pass.	Total Veh.	Carload Factor	Pass.	Total Veh.	Carload Factor	Pass.	Total Veh.
1	8,713	3,388	1.56	6,306	4,380	1.44	15,019	9,968	1.51		
2	11,605	7,489	1.55	6,248	3,863	1.62	17,853	11,352	1.57		
3	5,357	3,601	1.49	2,750	1,842	1.49	8,107	5,443	1.49		
4	1,940	1,261	1.54	509	340	1.50	2,449	1,601	1.53		
5	4,959	3,292	1.51	5,776	4,032	1.43	10,735	7,324	1.47		
6	4,363	3,044	1.43	7,171	4,795	1.50	11,534	7,839	1.47		
7	5,479	3,337	1.64	5,574	3,440	1.62	11,053	6,777	1.63		
8	1,624	1,132	1.43				1,624	1,132	1.43		
9	11,447	7,390	1.55	11,076	7,659	1.45	22,523	15,049	1.50		
10	7,223	4,978	1.45	12,137	8,401	1.44	19,355	13,379	1.45		
11	8,968	6,118	1.47				8,968	6,118	1.47		
12	4,201	3,189	1.32	5,298	3,783	1.40	9,499	6,972	1.36		
13	8,284	5,597	1.48	8,568	5,797	1.48	16,852	11,394	1.48		
14	6,295	4,065	1.55	5,807	3,795	1.53	12,102	7,860	1.54		
15	8,905	5,825	1.53	7,151	4,909	1.46	16,056	10,734	1.50		
16	10,787	7,761	1.39	5,116	4,725	1.08	15,903	12,486	1.27		
17				12,576	8,545	1.47	12,576	8,545	1.47		
18	11,836	7,438	1.59				11,836	7,438	1.59		
19	6,518	4,374	1.49				6,518	4,374	1.49		
20				5,433	3,615	1.50	5,433	3,615	1.50		
21	4,311	2,744	1.57				4,311	2,744	1.57		
22				9,932	7,025	1.41	9,932	7,025	1.41		
23				3,196	2,132	1.50	3,196	2,132	1.50		
24	6,927	4,709	1.47	4,716	3,303	1.43	11,643	8,012	1.45		
25				6,292	4,360	1.44	6,292	4,360	1.44		
26	7,483	5,005	1.50				7,483	5,005	1.50		
27	8,197	5,093	1.61				8,197	5,093	1.61		
28				8,127	5,214	1.56	8,127	5,214	1.56		
29				4,148	2,669	1.55	4,148	2,669	1.55		
30				1,984	1,104	1.80	1,984	1,104	1.80		
Total	155,422	103,030	1.51	145,886	99,728	1.46	301,308	202,758	1.49		

720a

## Defendant's Exhibit H

SUMMARY OF AUTOS & PASSENGERS  
WITH CARLOADING FACTORS BY STATION  
PITTSBURGH CBB CORDON COURT  
WEDNESDAY MAY 8, 1963  
(7 AM - 6 PM)

## INBOUND

## OUTBOUND

## IN &amp; OUT TOTAL

Station	Pass.	Autos	Carload Factor	Pass.	Autos	Carload Factor	Pass.	Autos	Carload Factor
1	7,669	4,756	1.61	5,263	3,565	1.48	12,932	8,321	1.54
2	10,771	6,943	1.57	5,518	3,269	1.69	16,289	10,212	1.58
3	4,603	3,011	1.53	2,413	1,562	1.55	7,016	4,573	1.54
4	1,776	1,143	1.55	452	308	1.47	2,228	1,451	1.55
5	4,466	2,895	1.54	4,936	3,370	1.47	9,402	6,265	1.54
6	3,991	2,735	1.46	6,556	4,313	1.52	10,547	7,049	1.50
7	5,066	3,015	1.68	5,016	3,042	1.65	10,082	6,057	1.67
8	1,392	951	1.46	—	—	—	1,392	951	1.46
9	10,619	6,742	1.58	10,264	7,005	1.47	20,883	13,747	1.53
10	5,687	3,739	1.52	9,744	6,487	1.50	15,431	10,226	1.51
11	7,499	4,889	1.53	—	—	—	7,499	4,889	1.53
12	2,952	2,154	1.37	4,109	2,811	1.46	7,061	4,965	1.41
13	7,458	4,933	1.51	7,463	5,032	1.48	14,921	9,965	1.49
14	5,785	3,671	1.58	5,280	3,405	1.55	11,065	7,076	1.57
15	8,049	5,183	1.55	6,565	4,421	1.49	14,614	9,604	1.52
16	9,151	6,424	1.42	4,279	4,078	1.05	13,430	10,502	1.27
17	—	—	—	11,125	7,383	1.51	11,125	7,383	1.51
18	10,852	6,646	1.63	—	—	—	10,852	6,646	1.63
19	5,941	3,928	1.53	—	—	—	5,941	3,928	1.53
20	—	—	—	5,091	3,343	1.52	5,091	3,343	1.52
21	4,067	2,570	1.58	—	—	—	4,067	2,570	1.58
22	—	—	—	8,679	6,014	1.44	8,679	6,014	1.44
23	—	—	—	2,995	1,973	1.52	2,995	1,973	1.52
24	6,029	3,386	1.51	4,012	2,720	1.48	10,041	6,106	1.49
25	—	—	—	5,513	3,735	1.48	5,513	3,735	1.48
26	6,706	4,388	1.53	—	—	—	6,706	4,388	1.53
27	7,649	4,650	1.64	—	—	—	7,649	4,650	1.64
28	—	—	—	7,438	4,664	1.60	7,438	4,664	1.60
29	—	—	—	3,973	2,518	1.58	3,973	2,518	1.58
30	—	—	—	1,984	1,104	1.80	1,984	1,104	1.80
TOTAL	138,138	89,214	1.55	128,668	86,122	1.49	266,806	175,336	1.52

**MASS TRANSIT  
VEHICLE AND PASSENGER SUMMARY  
PITTSBURGH CBD CORDON COUNT  
WEDNESDAY, MAY 8, 1963**

**TABLE X**

**INBOUND**

**OUTBOUND**

Time Period	Transit Veh.	Transit Pass.	Load Factor	Transit Veh.	Transit Pass.	Load Factor
8 AM	400	17,546	43.86	348	4,656	13.38
9	455	20,948	46.04	456	3,233	7.14
10	276	9,340	33.84	273	1,844	6.75
11	240	6,851	28.55	233	1,754	7.53
12	232	4,720	20.34	229	2,727	11.91
1 PM	219	4,104	18.74	218	3,441	15.78
2	225	4,380	19.47	231	4,334	18.76
3	253	3,832	15.15	247	6,368	26.31
4	312	4,658	14.93	320	10,076	31.49
5	410	4,414	10.77	402	18,007	44.79
6	406	3,172	7.81	478	25,708	53.78

**RAIL PASSENGER AND NON-SCHEDULED MASS TRANSIT VEHICLE SUMMARY  
PITTSBURGH CBD CORDON COUNT  
WEDNESDAY, MAY 8, 1963**

INBOUND			OUTBOUND	
Time Period	Rail A Pass.	Special B Buses	Rail Pass.	Special Buses
8 AM	457	34	73	26
9	1,697	32	94	25
10	48	32	56	20
11	35	42	40	23
12	---	31	73	15
1 PM	---	30	49	31
2	30	32	82	38
3	---	19	---	18
4	---	41	180	19
5	40	29	244	15
6	117	15	1,613	14

A - Number of railroad vehicles (trains or individual coaches) was not gathered since these data were not relevant to the study.

B - Only a vehicle count of special (non-scheduled, school, etc.) buses was made. No enumeration of these vehicle loads was made since special bus passengers were not destined to points within the CBD during the time of the study.

Defendant's Exhibit A

**BUSES, TROLLEYS, PASSENGERS  
PITTSBURGH CBD CORDON COUNT  
WEDNESDAY, MAY 8, 1963  
(7 AM - 6 PM)**

Station	Buses	Buses	Buses	Passenger		Total
	Trolleys Inbound	Trolleys Outbound	Trolleys Total	Inbound	Outbound	
1	385	320	705	9,800	7,538	17,338
2	306	114	420	5,905	3,096	9,001
3	211	101	312	5,544	2,776	8,320
4	—	—	—	—	—	—
5	206	175	381	7,609	6,732	14,341
6	—	—	—	—	—	—
7	126	126	252	3,107	3,601	6,708
8	—	—	—	—	—	—
9	91	127	218	1,671	2,665	4,336
10	27	226	253	747	6,080	6,827
11	234	—	234	6,155	—	6,155
12	—	—	—	—	—	—
13	191	17	208	3,862	251	4,113
14	245	262	507	4,766	5,148	9,914
15	254	452	706	6,966	10,562	17,528
16	—	—	—	—	—	—
17	—	574	574	—	12,030	12,030
18	391	—	391	8,346	—	8,346
19	196	—	196	3,548	—	3,548
20	—	17	17	—	247	247
21	—	—	—	—	—	—
22	—	—	—	—	—	—
23	—	—	—	—	—	—
24	553	464	1,017	15,757	12,608	28,365
25	—	—	—	—	—	—
26	—	—	—	—	—	—
27	12	—	12	182	—	182
28	—	206	206	—	4,441	4,441
29	—	249	249	—	4,373	4,373
30	—	—	—	—	—	—
Total	3,428	3,430	6,858	83,965	79,148	166,113

Note: In addition 2,419 railroad passengers were recorded entering the CBD and 2,454 were recorded leaving the CBD during the 11 hour study period. These values do not include patrons entering the CBD from the P & L E Station.

**CBD ACCUMULATION  
ALL VEHICLES  
PITTSBURGH CBD CORDON COUNT  
WEDNESDAY, MAY 8, 1963**

**TABLE XI**

<u>Time Period</u>	<u>Taxis &amp; Autos</u>	<u>Trucks</u>	<u>Transit Vehicles</u>	<u>Special Buses</u>	<u>Total Vehicles</u>
before 7 AM	2,523	404*	83*	10*	3,020*
7-8	5,043	506	135	18	5,702
8-9	9,890	528	136	25	10,579
9-10	13,168	739	139	37	14,083
10-11	14,664	719	146	56	15,585
11-12	14,929	761	149	72	15,911
12-1 PM	15,095	740	150	71	16,056
1-2	15,506	821	144	65	16,536
2-3	15,081	809	155	66	16,111
3-4	14,027	763	147	88	15,025
4-5	10,805	666	155	102	11,728
5-6	5,615	565	83	103	6,366

\*Estimated

**ACCUMULATION OF PEOPLE  
WITHIN CBD FROM  
PITTSBURGH CORDON COUNT  
WEDNESDAY, MAY 8, 1963**

TAMU 20

<u>Time Period</u>	<u>Auto-Taxi Truck Pass.</u>	<u>Transit<sup>2</sup> Pass.</u>	<u>Pedestrian</u>	<u>R.R.<sup>3</sup></u>	<u>Grand Total All Persons</u>
Before 7 AM	4,344	5,000 <sup>1</sup>	1,000	143	10,487
7-8	12,259	17,890	3,232	527	33,908
8-9	22,415	35,605	6,857	2,130	67,007
9-10	28,361	43,101	7,804	2,122	81,388
10-11	31,242	48,198	8,105	2,117	89,662
11-12	31,884	50,191	8,316	2,094	92,485
12-1 PM	32,448	50,854	8,528	2,045	93,875
1-2	33,381	50,900	8,370	1,993	94,644
2-3	32,514	48,364	8,139	1,993	91,010
3-4	30,850	42,946	7,759	1,813	83,368
4-5	24,754	29,353	6,153	1,609	61,869
5-6	11,772	6,817	3,178	108	21,875

<sup>1</sup>Estimated

<sup>2</sup>Transit passengers include all persons accumulated within CBD who arrived by bus or streetcar. Patrons on non scheduled transit vehicles were not enumerated.

<sup>3</sup>Figures shown represent only those railroad patrons who have passed through the CBD cordon by train and excludes rail patrons who have entered the CBD as pedestrians via the Smithfield Street Bridge from the P & L E Station.

**PEDESTRIANS ENTERING & LEAVING CBD  
BY CORDON STATION  
PITTSBURGH CBD CORDON COUNT  
WEDNESDAY, MAY 8, 1963  
(7 AM - 6 PM)**

**TABLE XIII**

<u>Station</u>	<u>Inbound</u>	<u>Outbound</u>	<u>Total</u>
1	344	365	709
3	1,816	1,454	3,270
4	824	652	1,476
5	2,269	2,008	4,277
7	1,696	1,294	2,990
8	2,090	2,118	4,208
10	54	50	104
11	1,198	965	2,163
13	864	663	1,527
14	834	641	1,475
15	2,933	2,697	5,630
24	1,251	1,088	2,339
<b>Total</b>	<b>16,173</b>	<b>13,995</b>	<b>30,168</b>

- Notes:** 1. Stations recording no pedestrians have been eliminated from this table.  
2. Values shown for Station 24 include rail passengers who have entered CBD from the P & L E Station located outside the cordon area.

**Pedestrian Counts**

<u>Time Period</u>	<u>Inbound</u>	<u>Outbound</u>
7-8 AM	2,823	591
8-9	4,273	648
9-10	1,400	453
10-11	894	593
11-12	918	707
12-1 PM	1,382	1,170
1-2	887	1,045
2-3	856	1,087
3-4	1,031	1,411
4-5	904	2,510
5-6	<u>805</u>	<u>3,780</u>
<b>Total</b>	<b>16,173</b>	<b>13,995</b>



726a

## Defendant's Exhibit H

VEHICLE AND PASSENGER SUMMARY ENTERING AND LEAVING CND  
 1955 City of Pittsburgh Cordon Count  
 Thursday, May 5, 1955 (8AM-6PM)

TABLE A

Time Period	<u>All Private Vehicles</u>			<u>Private Vehicle Passengers</u>		
	<u>In</u>	<u>Out</u>	<u>Total</u>	<u>In</u>	<u>Out</u>	<u>Total</u>
7-8 a.m.	---	---	---	---	---	---
8-9	13,399	10,395	23,794	19,912	10,631	30,543
9-10	10,880	8,303	19,183	13,070	9,388	22,458
10-11	8,433	7,940	16,373	10,872	9,240	20,112
11-12	7,914	7,762	15,676	9,376	9,235	18,611
12-1 p.m.	7,366	7,686	15,052	8,696	9,975	18,671
1-2	8,739	7,820	16,559	10,711	10,243	20,954
2-3	9,002	9,067	18,069	10,669	10,630	21,299
3-4	10,244	10,049	20,243	11,610	13,268	24,878
4-5	12,446	14,022	26,468	17,742	20,939	38,681
5-6	<u>12,915</u>	<u>15,198</u>	<u>28,113</u>	<u>18,957</u>	<u>25,429</u>	<u>44,386</u>
TOTAL	107,663	103,475	221,138	131,615	128,998	260,613

EHE:lm

7-15-63

**TRUCK AND PASSENGER SUMMARY ENTERING AND LEAVING CBD**  
**1955 City of Pittsburgh Cordon Count**  
**Thursday, May 5, 1955 (8 AM-6 PM)**

**TABLE B**

	<u>In</u>	<u>Out</u>	<u>Total</u>	<u>In</u>	<u>Out</u>	<u>Total</u>
a.m.	---	---	---	---	---	---
	1,662	1,732	3,394	2,417	2,448	4,865
	1,892	1,887	3,779	2,546	2,519	5,065
	1,722	1,734	3,456	2,251	2,527	4,778
	1,544	2,144	3,688	2,048	2,853	4,901
p.m.	1,334	1,698	3,032	1,752	2,282	4,034
	1,630	1,782	3,412	2,109	2,318	4,427
	1,612	1,813	3,425	2,065	2,344	4,409
	1,737	1,814	3,551	2,322	2,389	4,711
	1,376	1,672	3,048	1,874	2,246	4,120
	<u>821</u>	<u>1,026</u>	<u>1,847</u>	<u>1,119</u>	<u>1,373</u>	<u>2,492</u>
	15,330	17,302	32,632	20,410	23,299	43,802

Defendant's Exhibit H

BUS AND PASSENGER SUMMARY ENTERING AND LEAVING CED  
1955 City of Pittsburgh Cordon Count  
Thursday, May 5, 1955 (8 AM-6 PM)

TAB 6

Time Period	Buses			Bus Passengers		
	In	Out	Total	In	Out	Total
7-8 a.m.	---	---	---	---	---	---
8-9	380	298	678	11,069	2,082	13,151
9-10	200	191	391	4,881	1,034	5,915
10-11	180	138	318	3,647	1,031	4,678
11-12	171	138	309	2,774	1,693	4,467
12-1 p.m.	170	137	307	2,594	2,014	4,608
1-2	177	134	311	2,889	2,408	5,297
2-3	206	143	349	2,951	2,901	5,852
3-4	244	190	434	3,319	4,434	7,753
4-5	329	212	541	4,184	7,238	11,422
5-6	<u>335</u>	<u>314</u>	<u>649</u>	<u>2,672</u>	<u>12,420</u>	<u>15,092</u>
TOTAL	2,392	1,895	4,287	40,980	37,235	78,215

REK:lm

7-15-63

STREETCAR AND PASSENGER SUMMARY ENTERING AND LEAVING CBD  
 1955 City of Pittsburgh Cordon Count  
 Thursday, May 5, 1955 (8AM-6PM)

TABLE D

Streetcars				Per Cent of Total	Streetcar Passengers			Per Cent of Total
In	Out	Total			In	Out	Total	
365	356	731	15.81		19,264	4,862	24,126	16.81
192	220	421	9.11		8,493	2,361	10,854	7.55
173	170	343	7.42		6,346	2,237	8,583	5.98
165	169	334	7.22		4,830	3,369	8,199	5.71
164	167	331	7.16		4,508	3,948	8,456	5.89
170	163	333	7.25		5,031	4,680	9,711	6.77
194	179	377	8.15		5,132	5,604	10,736	7.48
234	234	468	10.12		5,780	8,439	14,219	9.91
316	267	583	12.61		7,284	13,672	20,956	14.60
<u>322</u>	<u>378</u>	<u>700</u>	<u>15.14</u>		<u>4,652</u>	<u>23,037</u>	<u>27,689</u>	<u>19.20</u>
2,296	2,324	4,623	100.00		71,120	72,209	143,329	100.00

730a

## Defendant's Exhibit H

## ACCUMULATION 1955 CBD CORDON COUNT

TABLE I

<u>Time Period</u>	<u>All Vehicles</u>	<u>All Vehicle Passengers</u>	<u>Pedestrians</u>	<u>Transit Passengers</u>
Before 7 a.m.	3,000*	5,000*	1,000	5,000
7-8 a.m.	4,092	10,100	2,650	13,039
8-9	7,096	19,361	4,902	27,441
9-10	9,673	23,043	5,737	33,573
10-11	10,166	24,675	6,205	37,642
11-12	11,318	24,816	6,643	39,143
12-1 p.m.	10,998	23,537	6,978	39,703
1-2	11,917	24,005	7,075	40,054
2-3	11,852	24,044	7,139	39,542
3-4	12,047	22,386	7,352	36,923
4-5	10,471	19,189	6,248	30,535
5-6	8,188	12,717	4,182	12,150

\*Estimated

BK:lm

7-12-63

Defendant's Exhibit H

731a

ACCUMULATION OF ALL PERSONS ENTERING AND LEAVING THE CBD  
1935 City of Pittsburgh Cordon Count  
Thursday, May 5, 1935 (6AM-6PM)

TABLE F

<u>Period</u>	<u>Private Vehicle Passengers</u>	<u>Streetcar Passengers</u>	<u>Bus Passengers</u>	<u>Pedestrians</u>	<u>Trains</u>	<u>Total Persons</u>
Before 7 a.m.	6,000	3,000	3,000	1,000	400	13,400
7-8	13,000	13,039	9,000	2,650	1,509	39,198
8-9	22,261	27,441	17,987	4,902	6,129	78,720
9-10	25,943	33,573	19,681	5,737	6,108	91,042
10-11	27,575	37,682	22,297	6,205	6,095	99,854
11-12	27,716	39,143	23,378	6,643	6,030	102,910
12-1 p.m.	26,437	39,703	23,958	6,978	5,890	102,966
1-2	26,905	38,792	24,439	7,075	5,744	102,955
2-3	26,944	38,320	24,489	7,138	5,744	102,636
3-4	25,286	35,661	23,374	7,352	5,234	96,907
4-5	22,089	29,273	20,320	6,248	4,655	82,585
5-6	15,617	10,888	10,572	4,182	398	41,657

am:lm

7-15-63

732a

Adjudication and Decree Nisi

Adjudication and Decree Nisi of the  
Court of Common Pleas of Allegheny County  
(printed in the Appendix to the Petition  
for Certiorari at pages 84a through 102a).



**Exceptions to Decree Nisi.**

(Filed April 5, 1971.)

AND Now come the plaintiffs above-named, by their attorneys, Leonard Boreman, Richard H. Martin and Baskin, Boreman, Wilner, Sachs, Gondelman & Craig, and except to the adjudication, including the Decree Nisi filed herein, as more particularly set forth below:

---

1. Plaintiffs except to Finding of Fact Fifteenth.
2. Plaintiffs except to Finding of Fact Sixteenth.
3. Plaintiffs except to Finding of Fact Seventeenth.
4. Plaintiffs except to Finding of Fact Eighteenth.
5. Plaintiffs except to Finding of Fact Twentieth.
6. Plaintiffs except to Finding of Fact Twenty-first.
7. Plaintiffs except to Finding of Fact Twenty-second.
8. Plaintiffs except to Finding of Fact Twenty-third.
9. Plaintiffs except to Finding of Fact Twenty-fourth.
10. Plaintiffs except to Finding of Fact Twenty-fifth.
11. Plaintiffs except to Finding of Fact Twenty-sixth.
12. Plaintiffs except to Finding of Fact Twenty-seventh.
13. Plaintiffs except to Conclusion of Law Second.
14. Plaintiffs except to Conclusion of Law Third.
15. Plaintiffs except to Conclusion of Law Fifth.

16. Plaintiffs except to Conclusion of Law Sixth.
17. Plaintiffs except to Conclusion of Law Eighth.
18. Plaintiffs except to Conclusion of Law Ninth.
19. Plaintiffs except to Conclusion of Law Tenth.
20. Plaintiffs except to Conclusion of Law Eleventh.
21. The Decree is against the law and against the weight of the evidence.

22. Plaintiffs except to the Court's failure to find certain facts and conclusions of law as set out in their proposed Findings of Fact and Conclusions of Law filed herein, as more particularly set forth below:

a) Plaintiffs except to the failure of the Court to find their Proposed Findings of Fact Nos. 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, and 33.

b). Plaintiffs except to the failure of the Court to find their Proposed Conclusions of Law Nos. 1, 2, 3, 4 and 5.

c). Plaintiffs except to the failure of the Court to grant the relief prayed for in their complaint herein.

Respectfully submitted,

BASKIN, BOREMAN, WILNER,  
SACHS, GONDELMAN & CRAIG,  
LEONARD BOREMAN,  
RICHARD H. MARTIN,

*Attorneys for Plaintiffs.*

Opinion and Final Decree of the Court en banc, Allegheny County, Pennsylvania (printed in the Appendix to the Petition for Certiorari at pages 78a through 83a).

Opinion of the Commonwealth Court of  
Pennsylvania (printed in the Appendix to the  
Petition for Certiorari at pages 56a through  
77a).

**Petition for Reargument.**

Appellants, pursuant to Rule 116 of this Honorable Court and Rule 71 of the Rules of the Supreme Court of Pennsylvania, respectfully request the Court to grant reargument in the above case and in support thereof state as follows:

1. Despite the unanimous finding of the Court that the tax rate of 20% of gross receipts imposed upon parking operators by the Pittsburgh Parking Tax Ordinance is unreasonable and excessive, the majority has held that it is without power to invalidate the tax or reduce the tax rate. The existence or non-existence of such power in the Court is a vital issue under the due process clause under both the Federal and

Pennsylvania Constitutions and justifies through briefing which was not done because the power of the Court under the due process clauses, and as enunciated in the preceding Parking Tax cases, was believed to exist. Although this power was clearly indicated in *Philadelphia v. Samuels*, 338 Pa. 321, 12 A. 2d 79 (1940) (if sufficient evidence were furnished as it was in this case), it is respectfully submitted that in holding to the contrary, the majority erroneously gave controlling weight to the dictum in the subsequent case of *Philadelphia v. Eglin's Garages, Inc.*, 342 Pa. 142, 144, 19 A. 2d 845 (1941) as overruling *Samuels*. Yet the power was never examined in that case, since the Court found the evidence of unreasonableness to be clearly insufficient as indeed it was. Moreover, in the subsequent case of *McGillick v. City of Pittsburgh*, aff'd *per curiam*, 415 Pa. 581, 203 A. 2d 480 (1964), the Court reaffirmed the implication of its statement in *Samuels*, when it stated that it could "find *nothing in the record* before us to indicate that the tax rate of 10% of the gross receipts is excessive or confiscatory". (Emphasis Supplied)

In view of the important issue of due process under both the Federal and State Constitutions, and in the light of the foregoing statements of the Supreme Court of Pennsylvania, it is submitted that this question should be more thoroughly considered and an opportunity afforded to inquire into this question.

2. It is respectfully submitted that the Court both misread and misinterpreted the effect and operation of



the Local Tax Enabling Act of December 31, 1965, P. L. 1257, 53 P. S. § 6901 *et seq.* The effect and operation of this Act upon the instant issue was never raised in the Court below nor in this Court, and a sufficient opportunity to examine and brief the questions raised by the majority opinion was not available to Appellants. It is now settled that this Act does not preclude equity jurisdiction where as here, constitutional questions are raised, and in addition does not preclude the consideration of non-constitutional questions once equity has taken jurisdiction. *Lynch v. Owen J. Roberts School District*, 430 Pa. 461, 465, 144 A. 2d 1, 3 (1968), cited in the dissenting opinion.

Furthermore, an opportunity was not afforded to make the Court aware that two reasons exist for not proceeding under this Act. First, the proceeding outlined in the Act for an appeal in 30 days applies only to an ordinance enacted "for the first time", 1965 December 31, P. L. 1257, § 6, as amended, 53 P. S. 6906. The Ordinance in question was not enacted "for the first time". It is a reenactment of the same Ordinance enacted, except for the rate of tax, first in 1962 and later reenacted in 1968, governing the year 1969. Although the 1970 Ordinance is technically a new ordinance it is simply a reenactment of the two previous ordinances, and a question exists as to whether, under this situation, the right of appeal within 30 days exists under the Act *Owen J. Roberts School District v. Pickar*, 286 A. 2d 14 (1972), decided by this Court.

Secondly, the Ordinance is imposed on parking garage and lot operators of which, to the knowledge of Appellants, there are not 25 "aggrieved parties". The Appellants, constituting 71% of the parking spaces in Pittsburgh, other than the Parking Authority, consist of six in number and it is believed that 25 "aggrieved parties" in the parking business in Pittsburgh do not exist.

See, on the foregoing two reasons, *Glassmoyer v. O. J. Roberts School District*, 50 D. & C. 2nd, 499 (Chester County, 1969). In addition to the foregoing, laches cannot be attributed to Appellants since the Ordinance went into effect February 1, 1970 and suit in the instant case was filed on February 20, 1970. *Glassmoyer v. O. J. Roberts School District*, *supra*.

3. Because the effect and operation of the Local Tax Enabling Act, *supra*, was not raised either in the Court below or in this Court, Appellants had no opportunity to consider and brief the question of the power of the Court, sitting in equity, to invalidate the tax or reduce the rate of taxation under that Act, where, as here, a substantial question exists as to whether the Appellants could proceed under that Act. We respectfully submit that an examination of the Local Tax Enabling Act, in the light of the intent of the Legislature, requires an inquiry as to whether or not an Equity Court may not utilize the powers set forth in that Act in an issue raised as here, particularly where the Court unanimously finds the rate to be unreasonable.

4. Appellants state that the Court completely misread and misinterpreted their argument with respect to the denial of equal protection of the law under both Federal and State Constitutions. Appellants did not assert the argument—in fact Appellants expressly disclaimed it (see page 9 of Appellants' Brief)—regarding the distinction between residential and non-residential parking and do *not* rest their case on this basis. Likewise, Appellants do *not* rest their case on any so-called "interpretation" of the preamble to the Pittsburgh Parking Tax Ordinance. The Appellants rest this phase of their case directly on the principles set forth in the leading case of *Commonwealth v. Life Insurance Co. of Pa.*, 419 Pa. 370, 214 A. 2d 309 (1965), namely, that the Ordinance *must rest on some reasonable basis*, and there is not credible evidence in the record to sustain any basis for singling out the parking business for a special tax. This contention, contrary to the statement of the majority opinion, has never been raised or decided in any previous parking tax case and is one of first impression. Appellants argument on this point is outlined in I, paragraphs C and D, pages 8-23 of their Brief, particularly, the argument (pages 15-23) with reference to the effect of *The Parking Authority Law*, Act of 1947, June 5, P. L. 488, as amended, 53 P. S. § 341, *et seq.*

Respectfully submitted.

LEONARD BOREMAN,  
RICHARD H. MARTIN,  
BASKIN, BOREMAN, WILNER, SACHS,  
& GONDELMAN & CRAIG,  
*Attorneys for Appellants.*

**Order.**

Now, June 29, 1972 it is hereby ordered that the above appeal be reargued and for this purpose shall be listed on the September Argument List at Harrisburg on a date to be hereafter fixed and noticed thereof given to the parties.

BY THE COURT,  
JAMES S. BOWMAN,  
P. J.

CERTIFIED FROM THE RECORD,  
Jun. 29, 1972.

FRANCIS C. BARBUSH,  
*Chief Clerk.*

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744a

Opinion of the Commonwealth Court

Opinion of the Commonwealth Court, after  
Reargument (printed in the Appendix to the Pe-  
tition for Certiorari at pages 51a through 54a).

**Petition for Allowance of Appeal.**

*To the Honorable, the Judges of said Court:*

1. Your petitioners are the owners and/or lessees of parking lots and parking garages situate in the City of Pittsburgh, County of Allegheny and Commonwealth of Pennsylvania, comprising a total of approximately 71% of the total commercial parking spaces in the downtown area of the City of Pittsburgh.

2. On February 20, 1970, your petitioners filed a Complaint in Equity in the Court of Common Pleas of Allegheny County to restrain the City of Pittsburgh

from enforcing the provisions of Ordinance No. 704, approved by the Council of the City of Pittsburgh on December 31, 1969 ("The Parking Tax Ordinance"), which imposed a tax of 20% of gross receipts on all parking transactions, and for a refund of all taxes paid thereunder.

3. The matter came on for trial before the Honorable Arthur Wessel, Jr. on September 13-15, 1970, and on March 19, 1971, Judge Wessel issued a Decree *Nisi*, in favor of respondent. Your petitioners herein filed a timely Exceptions to the Decree *Nisi*, which were dismissed by the Court *en banc* on July 11, 1971, at which time a Final Decree was entered,

4. Your petitioners filed a timely appeal to the Commonwealth Court of Pennsylvania from said Final Decree which, after argument on February 22, 1972, issued its Order and Opinion on June 8, 1972, affirming the Order of the court below by a four to three decision. True and correct copies of the majority and minority opinions of the Commonwealth Court are attached hereto, made a part thereof and marked Exhibits "A" and "B", respectively.

5. Your petitioners filed a Petition for Reargument in the Commonwealth Court on June 29, 1972, and on the basis thereof reargument was granted and argument heard by said Court on September 11, 1972. On October 11, 1972, the Commonwealth Court, again by a four to three vote, issued its decision adhering to its prior decision affirming the order of the court below. True and correct copies of the majority and



minority opinions of the Commonwealth Court, issued after reargument, are attached hereto, made a part hereof and marked Exhibits "C" and "D", respectively.

6. Your petitioners have raised the following questions in the within appeal:

a). Does the Parking Tax Ordinance violate Article VIII, Section I of the Pennsylvania Constitution (uniformity clause) and the Equal Protection Clause of the Fourteenth Amendment to the United States Constitution by separately classifying the parking business for purposes of taxation where there is no reasonable basis in fact for so doing, and where the basis for classification is directly contrary to the stated findings of fact of the Pennsylvania Legislature and the decisions of the Supreme Court of Pennsylvania? (Answered in the negative by the courts below.)

b). Does the Parking Tax Ordinance violate the Pennsylvania Constitution and the Due Process Clause of the Fourteenth Amendment to the United States Constitution by imposing a rate which is so excessive and unreasonable as to amount to a confiscation of plaintiffs' property? (Answered in the negative by the courts below.)

c). Does a court of equity have jurisdiction and competency to dispose of both constitutional and non-constitutional challenges to a taxing statute, despite the existence of a statutory remedy, where both challenges are raised in a single action and where the

Commonwealth Court has unanimously found the 20% tax to be unreasonable! (Answered in the negative by the Commonwealth Court.)

d). Does Section 6 of the Local Tax Enabling Act, providing that not less than "twenty-five aggrieved taxpayers" may challenge a tax ordinance by initiating a statutory appeal, violate equal protection and due process where a substantial portion of the industry subject to the tax would be denied access to the courts thereby? (Answered in the negative by the Commonwealth Court.)

e). Does a rate of taxation, which is unreasonably high and has the effect of prohibiting private enterprise in favor of public control of the parking industry, violate due process and equal protection of law? (Answered in the negative by the Commonwealth Court.)

7. Your petitioners pray this Honorable Court to grant their Petition for Allowance of Appeal in this matter for the reasons set forth below, in the record, and, more particularly, in their briefs herein, which have been presented to this Court simultaneously herewith:

a). The record in this case includes, as Plaintiffs' Exhibit "I", detailed financial examination of the parking operations of each of petitioners and solidly supports the devastating effect of this tax on these operations. Nevertheless, the Commonwealth Court, by a four judge majority, refused to find that

the tax was confiscatory but did find that the tax was "unreasonably high" and could not be passed on to petitioners' customers. Three dissenting judges agreed that the tax was "unreasonably high" and after re-argument stated that they would hold "the unreasonable high 20% parking tax to be confiscatory". Despite the foregoing, the four judge majority refused to render any relief to petitioners, holding that the court was without power to interfere with the legislative function of taxation, not only where the tax was "unreasonable" but even if it were confiscatory.

The United States Supreme Court has recognized, however, that despite the great legislative power of taxation, that power is not wholly without constitutional limits and that the due process and equal protection clauses of the United States Constitution do provide some measure of protection against the abusive exaction of a tax. *A. Magnano Co. v. Hamilton*, 292 U. S. 40, 54 S. Ct. 499 (1934); *Wagner v. Baltimore*, 239 U. S. 207, 36 S. Ct. 66 (1915); *Henderson Bridge Co. v. Henderson City*, 173 U. S. 592, 19 S. Ct. 553 (1899); see *Allied Stores of Ohio, Inc. v. Bowers*, 358 U. S. 522, 79 S. Ct. 437 (1959); *Morton Salt Co. v. City of South Hutchinson*, 159 F. 2d 897 (10th Cir. 1947).

Pennsylvania law has also long recognized that there are constitutional limits upon the power of the Legislature to tax. *Washington Avenue*, 69 Pa. 352 (1971). Indeed, in *Philadelphia v. Samuels*, 338 Pa. 321, 12 A. 2d 79 (1940), the Supreme Court of

Pennsylvania, in passing upon a parking tax similar to that now at issue, but at one-half the rate, stated that, if a proper factual showing is made, a tax rate may be "so high as to result in taking property without due process". 338 Pa. at 327, 12 A. 2d at 82. In *Samuels*, the Supreme Court indicated that the two essential elements that must be demonstrated to invalidate a tax as confiscatory and contrary to due process are: first, that the tax could not be passed on to patrons; and second, that more than an occasional operator could not afford to continue in business under the tax. Contrary to the implication in the original majority opinion by Judge Rodgers, *Philadelphia v. Eglin's Garages, Inc.*, 342 Pa. 142, 19 A. 2d 845 (1941) does not overrule *Samuels* but merely reaffirms the strict requirements of *Samuels*. In the instant case, the record demonstrates, and the Commonwealth Court has unanimously found, that both essential elements have been demonstrated by these petitioners.

b). Despite the unanimous finding of the Commonwealth Court that a tax of 20% of gross receipts was "unreasonable", and despite the fact that the equity jurisdiction or competency of the court has never been challenged at any point in this law suit, the four member majority of the Commonwealth Court held that the court did not possess the power to enjoin this unreasonable tax, to make a finding as to what tax rate would be unreasonable or to remand the matter to the lower court for such a finding. According to the majority of the Commonwealth Court,

the petitioners could only obtain relief from this unreasonable tax by utilizing the statutory appeal procedures of Section 6 of the Local Tax Enabling Act, 53 P. S. § 6906. Contrary to their position, the three member minority of the Commonwealth Court, relying on *Lynch v. Owen J. Roberts School District*, 430 Pa. 461, 465, 244 A. 2d 1, 3 (1968), held that it "was not necessary for these appellants to proceed under the statute to test the constitutionality of a tax measure", and would remand the case to the court below to determine a reasonable tax rate.

It is beyond doubt that the Legislature of Pennsylvania, in Section 6 of the Local Tax Enabling Act, 53 P. S. 6906, entrusted the power to review the reasonableness of tax rates such as that now before this Court to a *court*, as opposed to an administrative body. The plain meaning of the Act is that the Legislature intended that a *court* be duty bound to reduce the rate of taxation if, as is true of this case, the tax is unreasonable. The majority of the Commonwealth Court ruled, in effect, that this statutory remedy was *exclusive* and *mandatory* even though a challenge to the particular tax in question raises substantial constitutional challenges to the tax itself and where *all* of the parties and *all* of the various courts were satisfied to allow the case to proceed in equity. Under these circumstances, applying the principles of *Lynch*, the equity jurisdiction of the courts of this Commonwealth cannot be said to be powerless to mold a remedy herein.

c). The procedure set forth in the statutory remedy provided in Section 6 of the Local Tax Enabling Act, *supra*, is inadequate as a means of testing the reasonableness of the tax rate for these petitioners since said Act requires that "twenty-five aggrieved taxpayers" must proceed thereunder and, thereby, requires that petitioners, who number only twelve but represent a substantial segment of the parking industry and pay over 60% of the tax, may not file a statutory appeal unless they can successfully solicit 15 or 20 private clubs, marginal operators and family operations to participate in such litigation. Such a standing requirement as this, without a provision that taxpayers who pay substantial portions of the tax may also file such an appeal, denies immediate access to the courts to the bulk of the taxpaying group and, therefore, violated due process and equal protection of the law.

d). Finally, the four member majority of the Commonwealth Court, relying on language in *Magnano, supra*, to the effect that a tax will be allowed to stand unless the record indicates the exertion by the legislature of a different and forbidden power, failed to consider the fact that neither *Magnano* nor all of the cases which subsequently faced similar issues of taxation were faced with the tax, such as in the case now before this Court, which is imposed on an industry composed of both public and private bodies in direct competition with each other. It is quite clear from the record of this case that the 20% parking tax

ordinance will necessarily have the effect of driving the private operators out of the parking business and leaving the field exclusively to the Public Parking Authority. Clearly this is so since the Public Parking Authority pays no real estate taxes and is enabled to charge lower parking rates knowing it will be subsidized should it sustain a loss. In addition to the obvious inequities of such a situation, said tax flies directly in the face of the legislative intent as express in the Parking Authority Law, 1947, P. L. 458, § 1, as amended, 53 P. S. § 342(i):

“(i) that it is intended that the authority co-operate with all existing parking or parking terminal facilities, or both so that private enterprise and government may mutually provide adequate parking services for the convenience of the public.”

e). The Commonwealth Court completely misinterpreted your petitioners' argument with respect to the denial of equal protection of the law, both under the Constitutions of the United States and Pennsylvania. Contrary to the assertions of the Commonwealth Court set forth in the majority opinion, your petitioners do not rest their case—in fact, they expressly disclaimed it (see pg. 9 of appellant's brief)—regarding any distinction between residential and non-residential parking, nor do your petitioners rest their case on any so-called “interpretation” of the preamble to the Pittsburgh Parking Tax Ordinance. Your petitioners rest this phase of their case directly on the



principles set forth in the leading case of *Commonwealth v. Life Assurance Co. of Pa.*, 419 Pa. 370, 214 A. 2d 309 (1965), decided by this Court, namely, that the Ordinance *must rest on some reasonable basis*. Not only is there (1) no credible evidence in this record to sustain *any* basis for singling out the parking business for a special tax, but (2) the reasons for, and finding of fact enacted into law by, *The Parking Authority Law*, the Act of 1947, P. L. 458, 53 P. S. 341, *et seq.*, directly destroy any reasonable basis for the Pittsburgh Parking Tax Ordinance. This issue, contrary to the statement of the majority opinion, and wholly misread by the majority opinion, has never been *raised or decided in any* previous parking tax case and is one of first impression.

Your petitioners' position on this point is outlined in Part I, paragraphs C and D, pages 8-23, of their brief, particularly the argument (pages 15-23) with reference to the effect of *The Parking Authority Law, supra*, in nullifying any basis for the Pittsburgh Parking Tax.

f). The issue discussed in the dissenting opinion of the Commonwealth Court, to-wit, the existence of an unreasonable and excessive tax on private parking operators which threatens to destroy the private parking industry in Pittsburgh, when coupled with competition by a tax-exempt governmental parking operation (the Parking Authority) raises serious questions of due process and equal protection of the laws and requires, as the dissent states, "further analysis".

WHEREFORE, your petitioners respectfully pray this Honorable Court to grant the within Petition for Allowance of Appeal and to reverse the Order of the Commonwealth Court as being contrary to the equal protection and due process provisions of the Constitutions of the United States and Pennsylvania as well as contrary to the decisional law of this Commonwealth.

Respectfully submitted,

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RICHARD H. MARTIN,  
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**Answer to Petition for Allowance of Appeal.**

*To the Honorable, the Judges of said Court:*

**COUNTER-STATEMENT OF FACTS**

1. On December 31, 1969, the City of Pittsburgh, respondent herein, enacted Ordinance No. 704, the Parking Tax Ordinance, pursuant to authority granted by the Local Tax Enabling Act, Act No. 511 of 1965, December 31, P. L. 1257, 53 P. S. § 6901 *et seq.* Ordinance No. 704 is a substantial re-enactment of previous parking tax ordinances beginning with 1963; only the rate of tax, 20% on the gross receipts from nonresi-

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dential parking transactions, distinguishes the contested Ordinance from the Ordinance of the prior year which levied the tax at a 15% rate.

2. Act 511 of 1965 contains a provision allowing 25 or more affected taxpayers to attack the "reasonableness" of any tax enacted under its authority within 30 days from the date of the passage of the tax ordinance. Pursuant to this section, Ordinance No. 704 could not take effect until February 1, 1970, a month after its passage.

3. On February 20, 1970, 12 corporate taxpayers who control the majority of parking places in downtown Pittsburgh filed a Complaint In Equity, grounding their attack upon the re-enacted Parking Tax Ordinance upon alleged violations of the federal and state constitutions in the areas of uniformity, discrimination and confiscation.

4. At a trial before the Honorable Arthur Wessel, Jr. of the Court of Common Pleas of Allegheny County on September 13 through 15, 1970, evidence was introduced to show the alleged confiscatory nature of the tax. On March 19, 1971, Judge Wessel issued a Decree *Nisi* in favor of respondent. Timely exceptions to the Decree *Nisi* were dismissed by the Court *en banc* on July 11, 1971, at which time a final decree was entered.

5. A timely appeal by petitioners to the Commonwealth Court of Pennsylvania was based on the same constitutional questions which had been before

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the lower court. After argument on February 22, 1972, the appellate court issued an opinion, dated June 8, 1972, affirming the order of the court below.

6. Petitioners filed a Petition For Reargument in the Commonwealth Court of Pennsylvania which was granted by Order dated June 29, 1972, setting forth, in addition to the constitutional grounds, their contention that the tax is excessive and unreasonable and should be reduced or invalidated by the Commonwealth Court. Over the objections of respondent, the Court permitted petitioners to offer factual evidence in affidavit form to the effect that petitioners could not have complied with statutory requirements inasmuch as there were not 25 parking lot operators in the City affected by the tax. Respondent was forced to counter the objectionable evidence by producing an affidavit setting forth information that over 150 taxpayers are affected by Ordinance No. 704 of 1969.

7. Reargument was had in Commonwealth Court on September 11, 1972, and on October 11, 1972, the Court issued its decision, adhering to its prior position affirming the order of the court below.

8. On November 6, 1972, more than 30 days since the issuance of the final order and opinion of Commonwealth Court on June 8, 1972, no stay having been asked for or granted, petitioners filed the within Petition For Allowance Of Appeal.

**QUESTIONS PRESENTED BY THE PETITION  
FOR ALLOWANCE OF APPEAL**

1. Should an appeal be entertained on the insubstantial constitutional questions concerning the uniformity of the Parking Tax Ordinance and the reasonableness of the classification of parking lot operators?

(Answered in the negative in the Court below.)

2. Should this Honorable Court disturb the findings of the Trial Court, confirmed by the Court *en banc* and affirmed by the Commonwealth Court on two occasions, that the parking tax is not confiscatory?

(Answered in the negative by the Court below.)

3. Does this Honorable Court have jurisdiction to consider petitioners' claim that the Parking Tax Ordinance is excessive and unreasonable?

(Answered in the negative in the Court below.)

4. May petitioners raise a constitutional challenge to the Local Tax Enabling Act, which claim was not raised, tried or considered by the Trial Court or the Commonwealth Court?

(Not decided in the Court below.)

5. When petitioners have failed to present any proof of their contention that an unreasonably high rate of taxation prohibits private enterprise in favor of public control of the parking industry, may they now make a constitutional attack on the Parking Tax Ordinance on such ground?

(Not decided in the Court below.)

6. May petitioners appeal to the Supreme Court when they have failed to comply with the time limit requirements of the Appellate Court Jurisdiction Act?

(Not decided in the Court below.)

## REASONS FOR DISALLOWANCE OF APPEAL

1. *The within proceeding in equity does not involve substantial constitutional questions.* The power of the City to impose parking taxes has been upheld by this Honorable Court on more than one occasion: *McGillick v. City of Pittsburgh*, 415 Pa. 581, 203 A. 2d 480 (1964); *University Club v. City of Pittsburgh*, 440 Pa. 562, 271 A. 2d 221 (1970). Not only were the uniformity of the tax and the reasonableness of its classifications questioned and affirmed in the cases cited *supra* but the Philadelphia Parking Tax Ordinance, which served as the model for the Pittsburgh Ordinance, also withstood similar constitutional challenges in *Philadelphia v. Samuels*, 338 Pa. 321, 12 A. 2d 79 (1940) and *Philadelphia v. Eglin's Garages, Inc.*, 342 Pa. 142, 19 A. 2d 845 (1941). As the Commonwealth Court noted in its Opinion, at p. 2 (Petitioner's Exhibit "A"):

"The subject of municipal taxes upon the gross receipts of parking lot transactions has been the subject of considerable litigation. All save one of appellant's contentions here have been conclusively decided against them . . ."

There have been no innovations in statutory or case law to dilute the findings of this Court that parking lot operators form a reasonable classification. The "findings of fact of the Pennsylvania Legislature"<sup>1</sup> to which petitioners allude have no bearing on

<sup>1</sup> Petitioners' Petition, p. 3.

the taxability of parking lot operators as a class; they are part of an act governing another group, parking authorities, and petitioners are not controlled or regulated under that Act. The fact that parking authorities are also members of the class of parking lot operators merely serves to make such authorities taxable, not to remove petitioners from the purview of a valid classification. *McGillick v. City of Pittsburgh, supra.*

2. *The findings of the Trial Court, Court en banc and the Commonwealth Court that petitioners' constitutional attack on the basis of confiscation is likewise insubstantial should not be disturbed.* Petitioners bear a heavy burden when attempting to establish confiscation. As this Honorable Court indicated in the *Samuels Case, supra*, at p. 327, ". . . if an occasional operator cannot afford to continue in business and pay the tax, it may be unfortunate, but will not render the Ordinance invalid." Petitioners did not show that an entire industry had been driven to the wall or that they themselves were out of business. Statistics compiled by a non-expert from a non-comprehensive survey of petitioners' books and records omitted figures showing petitioners' net profit or net loss from parking operations or revenues from allied businesses operated by petitioners upon their lots, such as stores and office buildings. Where petitioners' evidence revealed only the experience of downtown parking lot operations, excluding their own experiences in other areas of the City, State and country; and where petitioners represent only twelve of over one



hundred fifty licensed parking lot operators and are, for the most part, controlled or owned by one person, the conclusion is inescapable that a *substantial* question of confiscation affecting an entire industry has not been raised. The evidence has been examined on four separate occasions, in trial court, by the court *en banc*, by the Commonwealth Court, and again by the Commonwealth Court on rehearing, and has been rejected as insufficient to meet petitioners' heavy burden.

Furthermore, petitioners did not meet the criteria set forth in *Philadelphia v. Eglin's Garages, Inc.*, *supra*, at p. 144 in respect to setting forth the type of proof which could sustain a finding in their favor. The review by the Commonwealth Court of the evidence presented at the trial shows that the Findings of Fact of the lower court were supported by the record. Such Findings of Fact are controlling on appeal in the absence of manifest error, especially if they are approved by a court *en banc*. *Navios Corp. v. National Maritime Union of America*, 402 Pa. 325, 166 A. 2d 625 (1961), Cert. Denied 81 S. Ct. 1047 (two cases), 366 U. S. 905, reh. den. 81 S. Ct. 1658, 366 U. S. 941.

3. *This Honorable Court lacks jurisdiction to consider petitioners' claim that the Parking Tax Ordinance is excessive and unreasonable.* Review is limited to the questions properly raised by the Record. *McCahill v. Roberts*, 421 Pa. 233, 219 A. 2d 306 (1966). Although the thrust of the Complaint filed in Equity was to constitutional questions, the Commonwealth

Court, on review, found that the increase of 5% in the Parking Tax of the City of Pittsburgh over the prior year was "unreasonable". The Court correctly held, however, that the reasonableness of the rate of a tax imposed pursuant to the Local Tax Enabling Act cannot be attacked other than in accordance with the procedure provided by Section 6 of the Local Tax Enabling Act, Act of December 31, 1965, P. L. 1257, 53 P. S. 6906. That Section provides an *exclusive* remedy for taxpayers who wish to assert that a tax imposed by the Act is excessive or unreasonable.<sup>2</sup> The time limitation expressed in that Section is a substantive time limitation, and no cause of action exists once that 30-day period has elapsed.

The reason for the 30-day limitation prescribed by the Enabling Act is apparent on the face of the legislation. Political subdivision levying taxes under the Act and adopting budgets in reliance on such taxes must be in a position to know within a short time following enactment of a tax whether or not the rate imposed by the tax will be conditionally modified or strengthened. After expiration of 30 days the Legislature intended to provide assurance to the political subdivision that it could collect the tax without regard to the unreasonableness or excessiveness of the tax imposed. That is why no tax levied pursuant to the Act becomes effective until such 30-day period has expired.

"No tax levied for the first time by any political subdivision to which this Act applies shall

go into effect until thirty days from the time of the adoption of the ordinance or resolution levying the tax. Within said thirty days, taxpayers representing twenty-five percent or more of the total valuation of real estate in a political subdivision as assessed for taxation purposes, or taxpayers of the political subdivision, not less than 25 in number, aggrieved by the ordinance or resolution, shall have the right to appeal therefrom . . .

"It shall be the duty of the Court to declare the ordinance and the tax imposed thereby to be valid unless it concludes that the ordinance is unlawful or finds the tax imposed is excessive or unreasonable; but the Court shall not interfere with the reasonable discretion of the legislative body in selecting the subjects or fixing the rates of the tax . . . ."

Petitioners argue, without authority, that, so long as an equity suit is filed contesting the constitutionality of the said tax, the court can always consider the reasonableness of the rate of a tax enacted pursuant to the Local Tax Enabling Act as pendent to its equity jurisdiction. This position is completely contrary to case law. In *Lynch v. Owen J. Roberts School District*, 430 Pa. 461, 244 A. 2d 1 (1968), where the Court agreed to treat the statutory issue of reasonableness in conjunction with the constitutional challenge in the suit in equity, the action had been filed within the 30-day period allowed by the Act, and so the statutory cause

of action was still viable. All *Lynch* says is that Section 6 was not the exclusive remedy for taxpayers who wished to test the *validity* of a tax. In the case at bar, however, the 30-day period ended January 30, 1970. Petitioners filed neither the statutory action *nor this suit in equity* until February 20, 1970, 21 days after the prescribed period for the taxpayers' statutory cause of action had expired!

Furthermore, even if petitioners had filed within the required time, their constitutional challenge is too insubstantial to support pendent jurisdiction. As this Court said in *Universal Builders, Inc. v. Moon Motor Lodge, Inc.*, 430 Pa. 550, 244 A. 2d 10 (1968): <sup>t.n.</sup> As stated in *Campbell v. Coatesville Area School District*, 440 Pa. 496, 500, 270 A. 2d 385 (1970):

"The thrust of *Crosson* is that, if the non-constitutional challenge to the assessment could not have been maintained in a separate action in equity on the assessment, it cannot be advanced in an attack on the tax resolution which was based on the assessment."

The above is in further explanation of *Crosson v. Downingtown Area School District*, 440 Pa. 468, 270 A. 2d 377 (1970) which states at p. 474:

"Which *Lynch* demonstrates that a court of equity would determine non-constitutional challenges to a tax resolution even though the constitutional

<sup>t.n.</sup>—p. 556—

"Since plaintiff's requests for equitable relief were denied, equity actually does not have what is sometimes called 'retained jurisdiction' to grant incidental legal relief."

challenge affording jurisdiction and competency is not considered, it does not necessarily follow that equity will consider *every* non-constitutional challenge that is collateral to the taxing resolution."

It would appear that the consideration of the reasonableness of the rate of a tax enacted pursuant to a Local Tax Enabling Act is *beyond the jurisdiction of any court* after expiration of the time stipulated by the Act for judicial review. As this Court held in *Nardo v. Smith*, 448 Pa. 38, 39, 292 A. 2d 377 (1972):

"Where an act of assembly fixes the time within which an appeal may be taken, the time may not be extended as a matter of indulgence."

4. *Petitioners are precluded from raising a constitutional challenge to the Local Tax Enabling Act where it was not raised, tried or considered by the trial court or the Commonwealth Court.* Paragraph 6 (d) in the Petition For Allowance Of Appeal introduces a question of the constitutionality of Section 6 of the Local Tax Enabling Act. Although petitioners claim an answer by the Commonwealth Court in the negative, that Answer must be assumed from Commonwealth Court's silence on the subject of the constitutionality of Section 6 of the Local Tax Enabling Act since the record and briefs are devoid of any mention of the issue.

Prior to petitioning for Reargument in Commonwealth Court, at which time petitioners filed an Affidavit with Court stating that to their knowledge there

were not 25 aggrieved taxpayers in the City of Pittsburgh available to file a statutory appeal, there was no mention of Section 6 in the pleadings or at trial. Although respondent was severely prejudiced by the introduced of a new theory at so late a date, it managed to file an Affidavit by the City Treasurer that, at the time of the enactment of the Parking Tax, there were 156 taxpayers paying it. At no time in their briefs or in their Argument to the Commonwealth Court did petitioners raise any challenge to the validity of Section 6 of the Tax Enabling Act.

While seeking to show impossibility of compliance with Section 6 (a position Commonwealth Court could not accept in the face of the Treasurer's Affidavit), petitioners failed to explain why the affidavit was not filed within the statutory 30-day period. They also failed to raise any question concerning the alleged discrimination which they now say denies "substantial taxpayers" the right to file a statutory appeal without the necessity of soliciting 15 or other operators to participate in the litigation.

It is well recognized that questions and issues not raised in a lower court will not be considered on appeal. *Division 85, Amalgated Transit Union v. Port Authority of Allegheny County*, 417 Pa. 299, 208 A. 2d 271 (1965); *In Re Salisbury Twp.*, 172 Pa. Super. 262, 94 A. 2d 143 (1953). As this Honorable Court stated in its *Per curiam* Opinion in *Clarion Borough Petition*, 275 Pa. 175, 118 A. 2d 765 (1922), shown here in its entirety:

"This is an appeal from the Superior Court, allowed because a constitutional question was alleged to be involved; but the record shows no such point presented to that tribunal. Neither the statement of questions involved, the assignment of error in, nor the opinion of, the Superior Court mentions, or indicates, a constitutional point. Under such circumstances appellants have no standing to be heard in this Court: *Chartiers Creek Bridge*, 235 Pa. 365."

See also, *Wynnewood Civic Association v. Board of Adjustment of Lower Merion Township*, 406 Pa. 413, 179 A. 2d 649 (1962). In addition, the constitutional claim which petitioners attempt to raise herewith for the first time is totally without merit inasmuch as § 6 of Act 511 provides for suit either by 25 aggrieved parties or by a taxpayer who pays a certain percentage of the City's assessed valuation.

5. *The petitioners' failure to present evidence in the lower court on the issue of public control of the parking industry is fatal to its contention concerning the rate of taxation.* Since the issues of "confiscation" and "excessiveness" are two entirely separate questions, they require entirely separate proofs. Statistical evidence produced by petitioners in the lower court, was, according to petitioners' own counsel, an effort to demonstrate that the tax was confiscatory, not that it was excessive. As suggested by the opinion filed by the Commonwealth Court in this case, an excessiveness or unreasonableness question involves the need of a municipality for the revenue derived from the

tax. Although the respondent met and refuted petitioners' evidence regarding confiscation, nothing in the pleading alerted respondent to produce a defense based on the *rate* of the tax, rather than its effect. *A fortiori*, respondent would be severely prejudiced at this late date if the Court would allow an appeal in respect to a question which was neither presented nor developed at the trial level. Generally, a court will not consider a case on a theory different from that raised in a lower court, especially where prejudice would result from a change of theory on appeal. *Wiggins v. Philadelphia*, 331 F. 2d 521 (1964).

Petitioners' attempt to introduce an extraneous issue regarding "public control" of a private industry at this stage of proceedings is unprecedented but it is recognizable as just one more volley in the all-out war of petitioners against a legal tax. It is interesting to note that while petitioners condemn respondent here in on competition they suffer from the Pittsburgh Parking Authority, an agency of the Commonwealth, they have themselves initiated litigation in the Court of Common Pleas of Allegheny County under the caption *Public Parking Authority et al. v. City of Pittsburgh*, No. 687 July Term 1972,<sup>3</sup> to remove the Parking Authority from the ambit of the Pittsburgh Parking Tax.

<sup>3</sup> The litigation involves four plaintiffs in addition to the Parking Authority, who operate six Parking Authority garages, three of which are leased by Parking Service Corporation, which is a petitioner in this case. Parking Service Corporation is owned and controlled by John Stabile, who also represents seven of the twelve appellants in the case at bar. The Parking Authority was joined by the other appellants as a party plaintiff without its permission. The right of the Public Parking Authority of Pittsburgh to be made a plaintiff without its consent was specifically questioned before the Common Pleas Court and a decision rendered, holding that the Parking Authority in effect is a proper involuntary plaintiff.



If successful, petitioners will have increased the competition of the Parking Authority with private industry.

Respondent respectfully submits that the issues in the within case have been heard and tried on four different occasions. The cause of justice has been served and no public policy requires this Honorable Court to devote attention to theories different from those advanced at trial and in the intermediate appellate court. *Moffitt v. Pennsylvania Manufacturers Ass'n. Casualty Insurance Company*, 137 Pa. Super. 569, 10 A. 2d 579 (1940); *Temple University v. Zoning Board of Adjustment of Cheltenham Twp.*, 414 Pa. 191, 199 A. 2d 415 (1964).

6. *The Petition For Allowance Of Appeal should be denied as untimely.* The order of the Commonwealth Court affirming the order of the Court of Common Pleas was dated June 8, 1972. The instant Petition for Allowance of Appeal was not filed until November 6, 1972, almost five months later. The petition is untimely and thus should be denied.<sup>4</sup>

The time for taking appellate action is set at thirty days under § 502 of the Appellate Court Jurisdiction

<sup>4</sup> The rules of this Honorable Court do not specifically provide for motions to quash petitions for allowance of appeal. Rule 24(2) of the Supreme Court of the United States provides:

"No motion by a respondent to dismiss a petition for writ of certiorari will be received. Objections to the jurisdiction of the court to grant writs of certiorari may be included in briefs in opposition to petitions therefor."

By analogy, respondent is here objecting to the timeliness in the answer to the petition.

Act of July 31, 1970, P. L. —, No. 223, 17 P. S. § 211.502.<sup>8</sup>

Numerous decisions of this and the other appellate courts of the Commonwealth have held that a court is without jurisdiction to entertain an appeal where the time requirements have not been followed. Most recently, in quashing an appeal filed only one day beyond the statutorily prescribed thirty-day time limit, this Court held in *Nardo v. Smith, supra*, at 39:

“Where an act of assembly fixes the time within which an appeal may be taken, the time may not be extended as a matter of indulgence.”

This Court dealt at length with this question in *Commonwealth v. Bey*, 437 Pa. 134, 262 A. 2d 144 (1970). There the relevant statute provided for an appeal to the Supreme Court within thirty days from the date on which the order was issued. Forty-two days after the order from which he sought to appeal was issued, the District Attorney of Allegheny County filed an appeal and a petition requesting the Court to permit an appeal *nunc pro tunc*. In quashing the appeal and denying leave to file an appeal *nunc pro tunc*, this Court stated at pages 138-139:

“*This appeal was filed twelve days beyond the statutorily-prescribed time for taking an appeal. The timeliness of an appeal and compliance with the statutory provisions which grant the right of*

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<sup>8</sup> This section replaced the former forty-five day period provided in § 4 of the Act of May 19, 1897, P. L. 67, as amended, 12 P. S. 1136, which was repealed by § 509 (a) (2) of the Appellate Court Jurisdiction Act, 17 P. S. § 211.509(a) (2).

appeal go to the jurisdiction of our Court and its competency to act. See: *Commonwealth v. Yorktowne Paper Mills, Inc.*, 419 Pa. 363, 368, 214 A. 2d 203 (1965). We are without the power to enlarge or extend the time provided by statute for taking an appeal or to grant leave to file an appeal *nunc pro tunc*. See: *Commonwealth v. Simon*, 413 Pa. 609, 610-11, 198 A. 2d 583 (1964); *Commonwealth v. Mackley*, 380 Pa. 70, 73, 110 A. 2d 172 (1955). See also 4 Am. Jur. 2d Appeal and Error §§ 292, 293 (1962); 9 Standard Pennsylvania Practice (Rev'd) § 25 (1962). Neither the parties, by agreement, nor the Court, by acquiescence, can extend its jurisdiction.

. . .

Under the present circumstances, we have no authority to permit this appeal or to grant an appeal *nunc pro tunc* in violation of the statute through which, and only through which, the jurisdiction of our Court attaches." (Emphasis in original)

See also *Luckenbach v. Luckenbach*, 443 Pa. 417, 281 A. 2d 169 (1971); *Washington Mall v. Bd Assess & Rev.*, 4 Commonwealth Ct. 251, 285 A. 2d 885 (1971); *Big Bear O. C. v. Zon. Bd. A. Greenville*, 2 Commonwealth Ct. 33, 277 A. 2d 166 (1971).

Since this petition for appeal was filed long after the statutory time had expired, it should be denied as untimely.

The situation is not altered by the fact that the present petitioners filed a petition for reargument in

the Commonwealth Court, which petition was granted. The law is clear that the time for appealing is not extended by the making or granting of an application for reargument or rehearing unless the court stays proceedings. *Francis v. J. A. Brashear M. Sch. D.*, 435 Pa. 589, 258 A. 2d 509 (1969); *Smith v. Jones*, 369 Pa. 13, 85 A. 2d 23 (1951); *Erie v. Piece of Land*, 341 Pa. 310, 17 A. 2d 399 (1941); *Henry's Estate*, 290 Pa. 537, 139 A. 198 (1927); *Ifft v. Hunter*, 202 Pa. Superior Ct. 487, 198 A. 2d 436 (1964); 9 *Standard Pennsylvania Practice* 208; 2 P. L. E. *Appeals*, §§ 187, 188.

*Francis v. J. A. Brashear M. Sch., D.*, *supra*, is on all fours with the instant case. The entire opinion of this Honorable Court reads as follows:

"*OPINION PER CURIAM*, November 1, 1969:

This is an action in mandamus.

On March 3, 1966, the court below entered judgment for the defendant on the pleadings. On March 17th, a petition for reargument was filed which was granted on April 7th. No stay of the proceedings was requested or directed. On February 6, 1969, the court reaffirmed the judgment entered on March 3, 1966. [Footnote omitted] The present appeal was filed on February 26, 1969.

Unfortunately for the appellant, the appeal is untimely and must be quashed. The judgment entered on March 3, 1966, was a final judgment, and the statutory period for appeal began to run immediately. Absent an order staying the proceedings, the granting of reargument did not open the

judgment or otherwise result in extending the time for appeal fixed by statute. *Erie v. Piece of Land*, 341 Pa. 310, 17 A. 2d 399 (1941).

Appeal quashed."

The same situation obtained in *Smith v. Jones, supra*. There the appeal was from an order discharging a motion for judgment on the pleadings. The motion was discharged on June 21, 1951, but the appeal was not entered until October 16, 1951, after the three-month time period provided in § 4 of the Act of 1897 had expired. The appellant contended that the appeal period ran not from June 21, 1951, but from October 4, 1951. On July 25, 1951, the lower court had, like the Commonwealth Court here, granted reargument but without a stay of proceedings. On October 4, 1951, the lower court entered an order stating that having reconsidered the motion on briefs, it saw no reason for reversing its previous order and therefore confirmed the order as of the original date. Similarly, the Commonwealth Court here stated (Exhibit C to Petition, P.2) that it adhered to its original decision of June 8, 1972.

*Smith v. Jones, supra*, was followed in *Ifft v. Hunter, supra*. The proceedings began with a petition to open a judgment quieting title. On October 30, 1962, the rule was discharged, but on November 30, 1962, the court ordered that the matter be reargued. No stay of the proceedings was granted. On June 6, 1963, the order of October 30, 1962, was reaffirmed. The appeal to the Superior Court was filed on June 25, 1963, within three months of the June 6, 1963 order but more than three months from the October 30, 1962

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order. The Court quashed the appeal as untimely, stating:

"A petition for reargument and proceedings thereunder do not operate to arrest the running of the time limit for appeal unless a stay of proceedings is granted."

Since the instant petition is untimely, it should be denied.

Respondent questions the sincerity of these repeated attacks on the City of Pittsburgh Parking Tax in view of the numerous cases which have upheld its validity over the past decade. Petitioners seek, not just their day in court, but their year or two before the bar.

WHEREFORE, respondent respectfully prays this Honorable Court to dismiss the Petition For Allowance of Appeal and to affirm the Order of the Commonwealth Court.

Respectfully submitted,

GRACE S. HARRIS,  
*Special Assistant City  
Solicitor,*

EUGENE B. STRASSBURGER, III,  
*Executive Assistant City  
Solicitor,*

RALPH LYNCH, JR.,  
*City Solicitor, City of  
Pittsburgh.*

**Reply to Answer of the City of Pittsburgh to  
Petition for Allowance of Appeal.**

*To the Honorable, the Judges of said Court:*

1. Petitioners, Alco Parking Corporation, *et al.*, filed their Petition for Allowance of Appeal on November 6, 1972.

2. The City of Pittsburgh ("Respondent") filed an Answer to Petition for Allowance of Appeal stating its position regarding the allowance of the appeal by this Honorable Court.

3. The Answer of Respondent is replete with error and misstatement of facts, requiring the within reply on behalf of petitioners, as a more particularly set forth below:

A. The Respondent's position that "the within proceeding in equity does not involve substantial constitutional questions" is absurd in view of the four-to-three split on the subject by the Commonwealth Court in the instant case as well as the recent decision by the Court of Common Pleas of Allegheny County, sitting *en banc*, in *Public Parking Authority, et al., v. City of Pittsburgh*, at No. 687 July Term, 1972, wherein the Court held that the Public Parking Authority is exempt from taxation since its parking garages constitute "public property used for public purposes". (A true Copy of said opinion is attached hereto, made a part hereof and marked Exhibit "A".)

The arguments relating to the various constitutional issues raised in and by the courts below, including the argument stressed by the dissenters in the Commonwealth Court to the effect that due process and equal protection may be violated where the tax falls unequally on enterprises in an industry consisting of both public and private entities, are stated in the various briefs of petitioners filed herein.

The decision by the Court *en banc* in *Public Parking Authority, et al. v. City of Pittsburgh, supra*, raised substantially the same constitutional issue raised in *McGillick v. City of Pittsburgh*, 415 Pa. 581, 203 A. 2d 480 (1964), wherein it was decided by the Court of Common Pleas of Allegheny County and affirmed, *per curiam*, by this Honorable Court that the parking tax is unconstitutional because it lacks uniformity if it excludes from its coverage the Public Parking Authority. Since the Court of Common Pleas, in *Public Parking Authority v. City of Pittsburgh, supra*, has now applied *County of Allegheny v. Moon Township*, 436 Pa. 54, 258 A. 2d 630 (1969) to bar any parking tax coverage on the Public Parking Authority, the same situation exists now as in *McGillick* and, at the very least, raises a substantial constitutional question worthy of review by this Honorable Court. The issues of uniformity, equal protection and due process under both the United States Constitution and that of the Commonwealth of Pennsylvania have been raised herein, and it would be both appropriate and expedient for this Court to decide these issues herein.



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*Reply to Answer of the City of Pittsburgh to  
Petition for Allowance of Appeal.*

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Moreover, the existence of these constitutional issues confers jurisdiction upon this Court to decide any non-constitutional issues raised herein, despite the existence of a specific statutory remedy. This argument is fully briefed in Petitioner's Supplemental Brief at pages 2 through 8.

B. Neither the trial court, Court *en banc* nor the Commonwealth Court found that the petitioners' constitutional attack on the basis of confiscation to be "insubstantial" as claimed by the Respondent. In fact, contrary to the statements of the Respondent in its Answer, the trial court, Court *en banc*, and Commonwealth Court accepted the expertise of Donald M. McNeil without question and found the computations and survey prepared under his direction to be both competent and accurate. In its Opinion of June 8, 1972, Commonwealth Court Judge Rodgers stated as follows:

"The *undisputed evidence* on this record is as follows:

2. Based upon six months' operations and a sound statistical projection for the balance of the year 1970 with expenses computed at 1969 rates, that portion of the industry represented by appellants, would, during the year 1970, earn gross revenues of over \$8,000,00, pay \$1,600,000 on account of this tax and sustain a loss of \$270,000. Of the fourteen appellant enterprises nine would sustain losses and of the others the one showing

the largest profit would earn an amount equal to only 2.9% of its gross revenues.

3. The appellants are unable to pass the tax on to their customers, not only because customers cannot and will not pay higher rates but also because the appellants are in competition with a public authority which, exempt from other taxes, can charge less."<sup>1</sup>

The position of the petitioners has not been rejected in the various courts below because of its insubstantiality of lack of evidence, as the Assistant City Solicitor urges, but only because the Commonwealth Court rejected petitioner's argument that there was a constitutional prohibition against taxation at unreasonable or confiscatory rates.

C. This Court has jurisdiction to consider petitioners' constitutional and non-constitutional claims raised in the instant equity action as well as to formulate an adequate and appropriate remedy. *Lynch v. Owen J. Roberts School District*, 430 Pa. 461, 244 A. 2d 1 (1968). As argued more fully in petitioners' Supplemental Brief, this Court may act in this case despite the existence of a statutory remedy. Said statutory remedy may be *exclusive* where the taxpayers wish to challenge only the amount of the tax or its rate, but said remedy has never been held to be exclusive where the validity of the local tax is questioned based on

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<sup>1</sup> As stated above, the Public Parking Authority of Pittsburgh is now exempt from the parking tax as well as on the basis of *Public Parking Authority v. City of Pittsburgh*, *supra*.

constitutional grounds. *Pgh. Public Parking Authority v. Bd. of Property Assessment, etc.*, 377 Pa. 274, 105 A. 2d 165 (1954) and cases cited therein.

Moreover, petitioners contend that Section 6 of the Local Tax Enabling Act, 53 P. S. § 6906, which respondent asserts is that exclusive procedural vehicle for petitioners, violates equal protection and due process where a substantial portion of the parking industry would be denied access to the courts thereby. This contention is fully briefed in Petitioners' Supplemental Brief. However, respondent in its Answer makes several misstatements of fact in this connection. First, the respondent states, on pages 3 and 11 of its Answer, that the Court

"permitted petitioners to offer factual evidence in affidavit form to the effect that petitioners could not have complied with the statutory requirement . . .".

Petitioners did not offer nor any court receive such an affidavit as stated by the respondent. Second, the respondent indicates that it "was forced to counter the objectionable evidence by producing an affidavit" setting forth contrary information. This statement is likewise not true since no such affidavit was accepted into the record in this case to the knowledge or belief of your petitioners. The position of the petitioners is set forth in its brief and any contention not covered therein was not asserted by petitioners at oral argument below.

D. The respondent also contends that the challenge to the constitutionality of the Local Tax Enabling Act, Section 6, cannot be raised at this time since the issue was not raised in the trial court or the Commonwealth Court. The respondent's position lacks merit if examined in the circumstances of this case. The respondent raised no objections to petitioners' complaint in equity or at trial based on the failure of petitioners to utilize the Local Tax Enabling Act's statutory appeal procedure. All parties proceeded on the basis that equity was the proper forum to decide all issues raised in the complaint. It was not until the Commonwealth Court ruled that, even though the rate of taxation was unreasonable, no relief could be given except in proceedings instituted under Section 6 of the Local Tax Enabling Act. Thus, it was the Commonwealth Court which inserted into the case possible issues relating to said Act and, petitioners contend, it would be patently unfair to sustain objections to their attack on that Act on appeal to this Court.

E. The respondent contends in its Answer that "nothing in the pleading (complaint in equity) alerted respondent to produce a defense based on the *rate* of the tax, rather than its effect". The absurdity of this position is clear upon examination of the pleadings herein. Moreover, Petitioners' Exhibit "1", as well as other exhibits in the record, indicate the care with which your petitioners constructed the proof regarding the rate structure of the tax in both public and private sectors of the parking industry.

F. Petitioners have filed a timely Petition for Allocatur in this matter. Said petition was filed within thirty (30) days of the final Order of the Commonwealth Court after reargument.

When reargument was granted in this case, the thirty (30) day appeal period which began on June 8, 1972, had not yet run. Counsel for petitioners telephoned the Prothonotary of the Supreme Court, Patrick Bolsinger, Esquire, and specifically requested instructions regarding the procedure to be followed in these circumstances. Mr. Bolsinger indicated to Leonard Boreman, Esquire, that it was not necessary for petitioners to file their petition for allocatur until after reargument had been disposed of, since reargument had been granted. In reliance on Mr. Bolsinger's representation, the Petition for Allocatur was, therefore, filed within thirty (30) days of the Final Order of the Commonwealth Court, which was October 10, 1972.

Respondent cites several cases to support the position that petitioners are barred from filing their Petition for Allowance of Appeal within thirty (30) days after final Order of the Commonwealth Court after reargument, rather than within thirty (30) days of the date of the original Order of the Commonwealth Court since no stay of said Order was requested. The cases relied on by respondent deal with the previous *statutory* time limit for appeal directly to this Court and hold that such statutory time limit is substantive

in nature and is the basis of jurisdiction in the Appellate Court to entertain the appeal. These cases would appear to be inapplicable to the present case in that the relevant time limit for a Petition for Allowance of Appeal (as distinguished from a direct appeal) is not statutory in nature and therefore not substantive.

Respectfully submitted,

LEONARD BOREMAN,  
RICHARD H. MARTIN,  
BASKIN, BOREMAN, WILNER, SACHS,  
GONDELMAN & CRAIG,

*Attorneys for Petitioners.*

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"EXHIBIT "A".

IN THE COURT OF COMMON PLEAS  
OF ALLEGHENY COUNTY, PENNSYLVANIA  
CIVIL DIVISION

PUBLIC PARKING AUTHORITY OF  
PITTSBURGH, a municipal  
corporation, ASSOCIATED DRY  
GOODS CORPORATION, a Vir-  
ginia corporation, successor  
to JOSEPH HORNE Co., a  
Pennsylvania corporation,  
GIMBEL BROTHERS, INC., a  
New York corporation, THE  
MAY DEPARTMENT STORES  
COMPANY, a New York  
corporation, and PARKING  
SERVICE CORPORATION, a  
Pennsylvania corporation,

*Plaintiffs,*

v.

CITY OF PITTSBURGH, a munic-  
ipal corporation,

*Defendant.*

No. 687 July Term,  
1972.

BEFORE: LEWIS, SILVESTRI and DAUER.

## OPINION.

SILVESTRI, J.

The plaintiffs filed a complaint in equity seeking to enjoin the City of Pittsburgh, herein City, from enforcing the provisions of Ordinance No. 704, being The Parking Tax Ordinance as to them and to order a refund of the taxes paid by the lessee-plaintiffs for the years 1970 and 1971, pursuant to said Ordinance, contending that the parking garages and lots owned and operated by the Authority are exempt from all taxation pursuant to the Parking Authority Law and that the tax imposed by the Ordinance is illegal, improper and unjust and in violation of Article VIII, Section 2(a), Subsection (iii) of the Constitution of Pennsylvania as well as the Parking Authority Law and the statutes of the Commonwealth of Pennsylvania in that it is a tax imposed on public property used for public purposes.

The defendant, City, filed its answer admitting all the averments of fact of the complaint and thereupon the plaintiffs moved for summary judgment which is before us for disposition. From the complaint, answer thereto and the affidavit of the plaintiff the following facts are not in dispute.

The plaintiffs, Associated Dry Goods Corporation, Gimbel Brothers, Inc., The May Department Stores Company and Parking Services Corporation, herein referred to collectively as lessee-plaintiffs, are operators under leases of various parking garages and lots



owned by the plaintiff, Public Parking Authority of Pittsburgh, herein Authority.<sup>1</sup>

The lease<sup>2</sup> of each lessee-plaintiff contained a clause, substantially the same, as follows:

TAXES "[lessee] will pay promptly all taxes assessed against it on account of its interest in or operations of or upon the demised premises, provided, however, that nothing contained in this section shall require [lessee] to pay any such taxes so long as it shall in good faith contest the validity thereof. [Lessee] shall have the right to contest such taxes either in its own name or in the name of the Authority as may be appropriate. [Lessee] agrees to save the Authority harmless from any and all claims, demands or liens on account of, or arising out of any of the aforesaid tax liabilities."

<sup>1</sup> <i>Lessee</i>	<i>Leases</i>	<i>Date</i>
Associated Dry Goods Corporation—Joseph Horne Co.	Sixth Street and Fort Duquesne Blvd.	12/1/66
Gimbel Brothers Inc.	Smithfield Street and Liberty Ave.	4/1/64
The May Department Stores Company	Fifth Ave. at Cherry Way; Boulevard of the Allies and Cherry Way	10/1/54
Parking Service Corporation	Ninth Ave. and Penn Ave.; Bigelow Blvd.; Third Ave.	1/1/69

<sup>2</sup> The leases are not attached to the Complaint by reason of being cumbersome but are made part of the record by the affidavit in support of the plaintiffs' motion for summary judgment.

The Public Parking Authority of Pittsburgh is a corporation organized and existing pursuant to the Parking Authority Law, Act June 5, 1947, P. L. 458, Section 1 *et seq.*, as amended, 53 P. S. 341, *et seq.*

The City, pursuant to "The Local Tax Enabling Act", Act No. 511, 1965, Dec. 31, P. L. 1257, Section 1 *et seq.* as amended, 53 P. S. 6901, *et seq.*, enacted Ordinance 704, entitled "Parking Tax Ordinance", effective Feb. 1, 1970.

The Ordinance provides, as herein relevant, as follows:

Section 2 *Definition: (e) Operator*—"any person conducting the operation of a parking place or receiving the consideration for the parking or storage of motor vehicles at such parking place; the term does not include the City but does include the Public Parking Authority of the City of Pittsburgh and does include operators on premises of Public Parking Authority of the City of Pittsburgh and non profit corporations which store or park vehicles for a consideration."

Section 3 *Imposition of Tax*: "A tax—is hereby imposed upon all transactions of each operator with respect to each non-residential parking place, at the rate of 20 per centum (20%) of the gross receipts from all such transactions during the year 1970, and thereafter—"

The lessee-plaintiffs have paid the taxes imposed by the Ordinance for the years 1970 and 1971<sup>3</sup> and have demanded a refund thereof from the City which has been refused.

The question raised by this case is whether or not the Public Parking Authority of Pittsburgh and those who operate its facilities are exempt from payment of the tax imposed by the Parking Tax Ordinance.

Although the Parking Authority Law has given rise to much litigation, the precise question herein involved has never been squarely before the Court. However, from past litigation and from the Act itself certain characteristics of Authorities created under the Parking Authority Law, as are herein pertinent, have been firmly established; i.e., the purposes of Parking Authorities are public uses for which public money

<sup>3</sup> Parking Tax Payments Since April 1, 1970 by Lessee-Plaintiffs			
Lessee-Plaintiff	Tax Year 1970	Tax Year 1971	Total
Associated Dry Goods Corporation—Joseph Horne Co.	\$127,185.54	\$112,631.20	\$263,409.70*
Gimble Brothers, Inc.	98,057.10	105,978.38	204,035.48
The May Department Store Company	198,941.00	195,192.00	394,133.00
Parking Service Corporation			
Bigelow Blvd.	82,146.17	42,892.48	
Third Ave.	92,160.98	48,340.34	
9th and Penn	70,852.21	54,952.76	
	245,159.36	146,185.58	391,344.94

\* This total does not correspond with the amount for each year. However, the amounts for each year and the total are as they appear in the Complaint.

may be spent, Parking Authority Law, *supra*, Sections 1 and 2; the properties of Parking Authorities are public property and when used for the purposes contained in the Act, the public nature of such uses is conclusively determined, *McSorley v. Fitzgerald*, 359 Pa. 264, 59 A. 2d 142 (1948); *Pgh. Pub. Parking Auth. v. Bd. Property Assessors*, 377 Pa. 274, 105 A. 2d 165 (1954); an Authority existing by virtue of the Parking Authority Law and pursuing the purposes thereunder are public in nature and its facilities whether operated by the Authority or leased to private parties are public property. *Pgh. Public Parking Auth. Petition*, 366 Pa. 10, 76 A. 2d 620 (1950); *Midtown Motors v. Public Parking Authority of Pgh.*, 372 Pa. 475, 94 A. 2d 572 (1953); *Pgh. Pub. Parking Auth. v. Bd. of Prop. Assessors*, *supra*; *Price v. Phila. Park. Auth.*, 422 Pa. 317, 221 A. 2d 138 (1966).

It is thus clear that the property of an Authority incorporated under the Parking Authority Law and in pursuit of the purposes therein is public property; and the property or facilities of such an Authority does not lose their public nature where they are leased to private parties who operate them for private profit.

The Constitution of Pennsylvania, as amended, Article VIII, Section 2, provides as follows:

"(a) The General Assembly may by law exempt from taxation:

(iii) That portion of public property which is actually and regularly used for public purposes."

Our Constitution does not create exemptions, but it authorizes the General Assembly to grant exemptions. The first section of the taxation and finance article of our Constitution, providing that the General Assembly may, by general laws, exempt from taxation various enumerated properties, exempts nothing, but merely permits the General Assembly to grant exemptions within the lines laid down for its guidance. However, generally, and in the absence of express statutory authority, public property devoted to public use is not subject to taxation, and no express exemption is necessary. *Fidelity-Phila. Trust Co. v. Hines*, 337 Pa. 48, 10 A. 2d 553 (1940); *Pittsburg v. Sterrett Subdistrict School*, 204 Pa. 635, 54 A. 463 (1903); *Directors of the Poor of Schuylkill County v. School Directors of North Manheim Township*, 42 Pa. 21 (1862); *Robb v. City of Phila.*, 25 Pa. Super. 343 (1904); *City of Reading v. Berks County*, 22 Pa. Super. 373 (1903).

The General Assembly did include in The Parking Authority Law, *supra*, Section 6, the following exemption from taxes:

" . . . , such Authorities shall not be required to pay any taxes or assessments upon any property acquired or used by them for such purposes . . . "

The foregoing exemption is merely a codification of the existing law as it applies to public property.

There is no question that the real estate or real property of such Authorities is exempt from taxation and this exemption applies even though the real estate

or real property is leased to or operated by private parties for private profit. *Pgh. Pub. Parking Auth. v. Bd. Prop. Assess., supra.*

The City contends that the Public Parking Authority of Pittsburgh and its lessees are subject to the tax imposed by the Parking Ordinance Tax and relies on *C. A. McGillick et al. v. The City of Pittsburgh*, 85 January Term, 1963, Miscellaneous Docket<sup>4</sup> affirmed *Per Curiam*, without opinion, 415 Pa. 581, 203 A. 2d 480 (1964), whereas plaintiffs rely for exemption from said tax on *Allegheny County v. Moon Twp.*, 436 Pa. 54, 258 A. 2d 630 (1969).

The *McGillick* case, was an appeal<sup>5</sup> by way of a case stated, challenging the validity of the Parking Tax Ordinance of the City of Pittsburgh, being Ordinance 434 of 1962, effective Feb. 1, 1963, on the grounds that it violated the uniformity clause of Article IX, Section 1 of the Constitution of Pennsylvania.<sup>6</sup> The Ordinance imposed a tax upon all transactions of each operator with respect to each commercial parking place. The Ordinance defined "commercial parking place" and excluded therefrom parking areas of hotels, tourists courts, trailer parks and parking areas provided or leased to occupants of residence for use only in connection with the occupancy of such residence.

<sup>4</sup> In the then Court of Quarter Sessions of Allegheny County, Pa.

<sup>5</sup> The appeal was taken pursuant to the Act of 1947, 53 P. S. 6853, known as the Stonier-Brunner Act.

<sup>6</sup> The other questions raised and disposed of by the Court in the appeal are not herein relevant.

The Ordinance also defined the word "operator" and excluded therefrom the Public Parking Authority of the City of Pittsburgh but did include operator or lessees under the Public Parking Authority. The Court held that the exclusions from the definition "commercial parking place" were reasonable classifications and not violative of Article IX Section 1, but did hold that the exclusion of the Public Parking Authority of the City of Pittsburgh did violate the uniformity clause of the Constitution and to that extent sustained the appeal of the plaintiffs. In so holding the Court also stated: ". . . It should be noted that the Parking Authority Law provides that 'any property acquired or used by the Authority for its purposes is exempt from any taxes. We are of the opinion that this does not exempt taxes upon parking transactions which under this Ordinance are in the nature of excise taxes as contrasted to property taxes . . .'" This statement by the Court was not necessary to the determination of the issue before it and is clearly dictum. The question before the *McGillick* court was the reasonableness of the classification of the various subjects of taxation. The question of the nature of the tax and exemption therefrom was not before the Court nor necessary for its decision. It is also true that the inclusion of a particular subject for taxation does not mean that it cannot be exempt therefrom. Exclusion is not equated to exemption no more than inclusion is equated to non-exemption.



The order entered by the *McGillick* Court as herein applicable is as follows:

" . . . , the Pittsburgh Parking Tax Ordinance No. 434 of 1962 is hereby declared to be valid except for that part of Section (2e) which excludes the Public Parking Authority of the City of Pittsburgh from the definition of the term 'operator'; . . . "

The Supreme Court on appeal entered the following order:

"Opinion *Per Curiam*, September 29, 1964: Order affirmed."

A *Per Curiam* order without opinion merely affirms the result of the lower Court. A judgment of affirmance is not to be understood as necessarily expressing the concurrence of the appellate court in all the conclusions or reasoning expressed in the opinion filed by the court below. *Standard Pa. Practice*, Vol. 9, page 586. It is inconceivable that important questions of public policy could be thought to be settled authoritatively for the future by mere silence of an appellate court.

In the *Allegheny County v. Moon Township* case, *supra*, the township passed an ordinance providing for a ten percent tax on gross receipts of each commercial parking lot in the township.<sup>7</sup> One of the lots

<sup>7</sup> At oral argument the Court was informed that the Moon Township Ordinance is substantially identical to the Pittsburgh Parking Tax Ordinance.



was located at the Allegheny County Airport which was owned by Allegheny County but operated by a concessionaire. Previously, in the case of *Moon Township Appeal*, 378 Pa. 144, 127 A. 2d 361 (156) the Supreme Court held that the same parking lot was "public property used for public purposes" and therefore tax-exempt. The township took the position that the *Moon Township Appeal* case dealt with property taxes whereas the *Allegheny County v. Moon Township* case deals with an "excise tax". The Court in rejecting this distinction and in holding the concessionaire operated parking lot owned by the County of Allegheny exempt from the township parking tax said:

" . . . Unfortunately for the township, the tax-exempt status of this parking lot does not depend on the label attached to the tax."

The Court after quoting Article VIII, Section 2 of the Constitution cited the General Assembly Assessment Law, Act of May 22, 1933, P. L. 853, Art. II, § 204, as amended, 72 P. S. Sec. 5020-204(g) which provides:

"The following property shall be exempt from all . . . (City) . . . township . . . tax, to wit . . .  
(g) All other public property used for public purposes . . .,"

stated in relation thereto:—"Neither the constitution, nor the statute, say the exemption will be only for property taxes; the statute, in fact, expressly says

'all tax'. The word 'property' is used merely to describe the locus of what the Legislature was exempting, not the type of tax it was exempting it from. There is no reason to assume that the Legislature did not fully exercise its constitutional power to exempt this property, not only from property taxes, but also from taxes on activities conducted on the property . . ."

Having to choose between two cases out of our Supreme Court dealing with the question involved in the instant case, one of which, i.e., the *McGillick* case, was a *Per Curiam* affirmance without opinion, and one of which, i.e., the *Allegheny County v. Moon Township* case, is a decisional opinion having the force of *stare decisis*, we have no choice but to follow the latter case.

The Act of 1933, *supra*, refers to (g) "all other public property"; Section 6 of the Parking Authority Law uses the phrase "any property acquired or used by them for such purposes" (public). The Statutory Construction Act, Act of 1937, May 28, P. L. 1019 Art. IV, § 51, 46 P. S. 551, mandates that words used in similar statutes be given similar meaning. Since "property" in the Act of 1933 is used "merely to describe the locus of what the Legislature was exempting, not the type of tax it was exempting it from", *Allegheny County v. Moon Township, supra*, the same holds true as to the use of the word "property" granting exemption in the Parking Authority Law.

Again the Act of 1933, refers to ". . . all . . . tax"; about which the Supreme Court said in *Allegheny County v. Moon Township, supra*, ". . . neither the Constitution, nor the statute, say the exemptions will be only for property taxes; the statute, in fact, expressly says (the following property shall be exempt from) 'all tax'." Section 6 of the Parking Authority Law uses the phrase ". . . shall not be required to pay *any*\* taxes . . . upon *any*\* property . . ."

In order to determine the meaning of the word "any" in this section of the Parking Authority Law, resort must be had to the Statutory Construction Act, *supra*, in order to ascertain and effectuate the intention of the Legislature. In the creation of Parking Authorities, the Legislature sought to grant an exemption to them, acting as an agency of the Commonwealth (Section 1, 2) for public purposes from any taxes or assessments. Although, the Statutory Construction Act, demands that "provisions exempting persons and property from taxation" be strictly construed, such a rule must give way in the face of manifest legislative intent.

The word "any" is a broad and comprehensive term and generally means "all" or "every" but not always, 3 A Words and Phrases 64 *et seq.* The Websters Third New International Dictionary defines "any" in three grammatical uses; as a pronoun, an adverb and, appropriate to this case, as an adjective, as follows: (1) One differently out of more than two;

\* Emphasis added.

(2) one, some or all indiscriminately of whatever quantity—(b) all—used as a function word to indicate the maximum or whole or a number or quantity.

"A word is not a crystal, transparent and unchanged, it is the skin of a living thought and may vary greatly in color and content according to the circumstances and the time in which it is used". *Towne v. Eisner*, 245 U. S. 418, 38 St. Ct. 158 (1918). The meaning of a word in a statute "depends on its legislative environment." *Georgia v. Evans*, 316 U. S. 159, 62 St. Ct. 972 (1942).

If we were to interpret "any" as used in the context of the Parking Authority Law in anyway other than in an all inclusive manner we would undermine the basic principal of law that generally and in absence of express statutory authority, public property devoted to public use is not subject to taxation, and no express exemption is necessary, (citations *supra*). Therefore "any" taxes means "all" taxes, otherwise the consequence would alter the fundamental policy of exempting public property devoted to public use from taxation.

Further, Section 6 of the Parking Authority Law uses the language ". . . shall not be required to pay any taxes . . . upon any *property acquired or used*" by them for such purposes . . ." The Act, Sections 1, 2, contemplates the Authority will acquire property for its purposes both as a holder of the fee and as a

\* Emphasis added.

lessee. It is certain from the exempting language of Section 6 in light of the manner of acquiring property, Section 1, 2, that the tax exemption is for other than property real estate taxes and thus includes taxes on the use of the property. Taxes on the use of property are generally denominated excise taxes. Hence, it is obvious from the legislative language employed that the exemption from paying "any" taxes means all taxes both real estate and excise taxes.

Summary judgment will be entered for the plaintiffs.

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ORDER.

AND Now, this 29 day of December, 1973, after argument, consideration of the briefs of the parties and a review of the record, the plaintiffs' motion for summary judgment is granted, and further:

1. The City of Pittsburgh is enjoined and restricted from enforcing Ordinance No. 704 against any of the plaintiffs as to the following facilities:

<i>Lessee</i>	<i>Location</i>
Associated Dry Goods Corporation—Joseph Horne Co.	Sixth Street and Fort Duquesne Blvd.
Gimbel Brothers, Inc.	Smithfield Street and Liberty Ave.
The May Department Store Company	Fifth Ave. at Cherry Way; Blvd. of the Allies and Cherry Way
Parking Service Corporation	Ninth Ave. and Penn Ave; Bigelow Blvd., Third Ave.

2. The City of Pittsburgh is ORDERED to repay to the plaintiffs as their interest may appear all taxes paid pursuant to Ordinance No. 704 for the years 1970 and 1971 arising from the operation of the aforesaid facilities.

BY THE COURT:  
SILVESTRI, J.

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*Et die*, Exceptions noted and bill sealed.

BY THE COURT:  
SILVESTRI, J.

(SEAL)

Order.

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Order.

THE SUPREME COURT OF PENNSYLVANIA  
WESTERN DISTRICT

PATRICK N. BOLSINGER  
*Prothonotary*

SALLY MRVOS  
*Deputy Prothonotary*

Pittsburgh, Pa.  
15219

January 25, 1973

Leonard Boreman, Esq.  
1018 Frick Building  
Pittsburgh, Pa. 15219

*Re: Alco Parking, Corp., et al. v.  
City of Pittsburgh  
No. 330 Allocatur Docket*

Dear Mr. Boreman:

This is to advise you that the Court has entered the following Order on your petition for allowance of appeal from the Order of the Commonwealth Court at No. 643 C. D., 1971, in the above-captioned matter: "January 23, 1973, Petition granted. *Per Curiam.*"

Accordingly, I am enclosing herewith an appeal and affidavit for your use in taking this appeal to the Supreme Court. Will you please execute the same and return it to this office promptly so that your case may receive a number in the Supreme Court. The case will



be listed for the session commencing in Pittsburgh on March 12, 1973. The fee for filing the appeal is \$108.00.

You may want to collect your brief from the Commonwealth Court as you may use the same brief and record provided the covers are changed to show the Supreme Court number and term, and the specifications set forth in Rule 49 of the Supreme Court Rules (Revised and Renumbered as of July 1, 1972) are observed. You may then file ten copies of the brief. However, if new briefs are used, 30 copies must be filed. I have one copy of your paper books filed with this Court when you filed the petition for allocatur, and you may stop over for them at your convenience.

Very truly yours,

(MISS) SALLY MEVOS,  
*Deputy Prothonotary.*

SM:ad

Enclosure

cc: Ralph Lynch, Jr., Esq.  
Leonard M. Marks, Esq.



Opinion of the Supreme Court of Pennsylvania (printed in the Appendix to the Petition for Certiorari at pages 1a through 49a).

802a

Petition for Reargument, 7/12/73  
IN THE SUPREME COURT OF PENNSYLVANIA  
WESTERN DISTRICT

ALCO PARKING CORPORATION; ARENA  
PARKING, INC.; CAMPUS PARKING  
INC.; FOURTH AVENUE PARKING, INC.;  
GRANT PARKING, INC.; HARRY W.  
SHEPPARD, JR., t/a STANWIX AUTO  
PARK; JOHN COMINOS, t/a LIBERTY  
PARKING; JOHN STABILE and ROCCO  
A. DEL SARDO, t/a WM. PENN  
PARKING LOT; K-SEVEN PARKING  
COMPANY; MEYERS BROS. PARKING-  
CENTRAL CORP.; PARKING SERVICE  
CORPORATION, INC.; WM. PENN  
PARKING GARAGE, INC.,

No. 90 March Term, 1973

Appellants

v.

CITY OF PITTSBURGH

PETITION FOR REARGUMENT

AND NOW comes Petitioner, City of Pittsburgh, by  
its undersigned counsel, and files a Petition for reargument  
pursuant to Rule 64 of this Honorable Court, averring the  
following:

1. By Opinion and Order dated July 2, 1973, this  
Court, with one Justice concurring in the result and three  
Justices dissenting, reversed the Commonwealth Court and the  
Court of Common Pleas of Allegheny County and held that the  
City of Pittsburgh Parking Tax on 20% of the gross receipts of parking  
operators constituted an unconstitutional taking and compensation.

of private property prohibited by the Due Process Clause of the Fourteenth Amendment to the United States Constitution.

It is respectfully submitted that the plurality opinion of Justice Roberts, beginning at page 11 (Part IV) thereof is based upon a misconception of the facts in at least three crucial particulars:

- a) All day rates at Authority garages do not average \$2.00 compared with \$3.00 at private operators' garages, as the plurality opinion asserts, but are in fact higher than private rates.
- b) The plurality opinion stresses that the Parking Authority competes with the private operators when in fact the Parking Authority not only does not operate its facilities but hires private operators, including Plaintiffs, under various financial arrangements, including fixed fees and percentage of profits contracts.
- c) The Parking Authority of Pittsburgh is not an arm of the City, but is an independent agency of the Commonwealth.

The alleged unfair competition with the Parking Authority is crucial to the plurality opinion

The plurality opinion holds that, because of the competition of the Parking Authority, the 20% rate is confiscatory. At page 11, Justice Roberts states the operator's position, which he accepted:

"Appellants' second avenue of attack is that the Parking Tax Ordinance, coupled with direct economic competition by the Public Parking Authority, created with public funds (see Price v. Philadelphia Parking Authority, 422 Pa. 317, 335, 221 A.2d 138, 143 (1966) ), violates the Due Process Clause of the Fourteenth Amendment of the United States Constitution. Specifically appellants maintain that the ordinance imposes a rate so excessive and unreasonable in light of the direct governmental competition, that it amounts to a confiscation of property without just compensation." (Emphasis added)

The opinion purports to distinguish Samuels (Philadelphia v. Samuels, 338 Pa. 321, 12 A.2d 79 (1940) ) and Eglin (Philadelphia v. Eglin's Garages, Inc., 342 Pa. 142 19 A.2d 845 (1945) ), on the basis that unlike there where the rate itself was challenged, here "the allegedly excessive and unreasonable tax is combined with direct competition at lower rates from the Pittsburgh Parking Authority." (Emphasis added) (P. 14).

Again, at page 17, the opinion admits that your Honorable Court has never before held a tax to be excessive and unreasonable, but asserts that this situation is different because of the competition by the Authority.

Likewise, A. Magnano Co. v. Hamilton, 292 U.S. 40, 4 S.Ct. 599 (1933), in which the Supreme Court of the United States, held that the Due Process Clause does not set limits on the rate of taxation a legislative body can impose, is purported to be distinguished by the competition aspect. (P. 15).

In at least five places in the plurality opinion Justice Roberts refers to the "lower rates" of the Parking Authority. In particular, the opinion notes (P. 11):

"For example, the record establishes that the average all day rate for the Public Parking Authority is about \$2.00, while the average all day rate for private operators is approximately \$3.00."

Justice Roberts used this alleged disparity in rates to show the inability of the operators to pass the tax on to the patrons. (P. 14):

"Clearly if the private parking lot operators attempted to pass the full burden of the tax on to the consumers they would only succeed in increasing the disparity in the already disparate rates. For example, at the all day rates shown in the record, if appellants were to attempt to pass the tax on to their patrons, their rates would increase from an average of \$3.00 to \$3.60, while a similar tax pass-on by the Public Parking Authority would increase their average rate from \$2.00 to \$2.40. Thus the differential in rates would increase from \$1.00 to \$1.20."

- a) Authority all-day rates are higher, not lower.

It is apparent that the allegedly lower rates charged by the Parking Authority constitute the heart of Justice Roberts' opinion. The fact is, however, that the plurality's assertion that the all-day rate is \$2.00 for the Authority and \$3.00 for the private operators is nowhere supported by the record, and is simply incorrect. In fact the record reveals that the Authority's all-day rate is higher than the private operators Plaintiffs' own expert testified that the Authority's average nine-hour rates were \$2.56, compared with \$2.37 for private operators. (R. 341a). The assertion that the private operators cannot raise rates because the disparity between their already higher rates and the lower Authority rates will be increased not only ignores the finding of a 4100-car excess demand in downtown Pittsburgh (Findings 10 and 19, R. 763a, 764a), but most importantly, it is based on a faulty premise, that Authority all-day rates were much lower than private, whereas Authority rates are actually higher.

Although certain other rates of the Authority are lower than corresponding private rates, it is impossible to determine from this record what percentage of parkers park one hour or three hours as opposed to all day. Moreover, the Parking Authority garages are characterized by self-parking, while the other facilities are almost entirely attendant-operated, enabling the Authority garages to charge the lower rate.



Comparing Authority garages without the labor costs of attendants to other garages with such labor costs is comparing apples to oranges. Since the heavy burden of proving unconstitutionality rests on the operators, a showing that some Authority rates are higher and some lower falls far short of the requisite proof, even assuming that any such proof would be legally sufficient.

Moreover, the fact that the rate structure of the Authority differs so from the private operators', shows that they are not competitors nearly so much as Justice Roberts asserts.

- b) All Parking Authority garages are operated by private operators, including plaintiffs, for a consideration.

Rather than "take" plaintiffs' private property by way of Authority competition, the Parking Authority has given plaintiffs and other private operators additional private property by permitting them the opportunity to operate garages for a substantial consideration in high land cost areas. The Authority operates no garages on its own, but leases them to private operators. The record reveals that of the eight Authority downtown garages, (P.Exh. 11, R. 648a), plaintiffs Shepard and Stabile themselves operate five (R. 180a, 196a-197a, 227a), representing all but 2407 Authority spaces (Pl. Exh. 11, R. 648a), a mere 10% of the downtown spaces. By Stabile's own testimony, about 80% of the lots included in plaintiffs' Exhibit 1 are his, and about 5 to 60% of the downtown parking operations are controlled by him (R. 228a). Shepard's testimony indicates that he is in all likelihood the second largest private operator in the City.

Thus, the situation is not, as the plurality opinion painted it, the Authority competing against the private operators, but rather private operators operating all of the garages in Pittsburgh including the Authority garages, with the major plaintiffs being the major operators of the Authority garages. For instance, three of the four garages operated by plaintiff Parking Service Corporation are Authority garages. Plaintiffs are well compensated for these services, under various financial arrangements including fixed fees and percentage of profits contracts. (See Pl. Exh. 1, e.g., R. 551a, 552a; R. 180a).

- c) The Authority and the City are not synonymous.

The plurality opinion treats the Parking Tax not as the revenue raiser which it clearly is, but as a sinister attempt by the City of Pittsburgh to take property of the private operators to use for its own purposes. The plurality opinion, in a footnote, speaks of "transferring dollars from one pocket of an instrumentality of City government to another." (P. 17, fn. 9).

The plurality is thus ignoring four decades of Authority law, which have carefully distinguished between an authority and its organizing municipality. In Whitemarsh Twp. Auth. v. Elwert, 413 Pa. 329, 332, 196 A.2d 843 (1964),



the Court, speaking through Justice O'Brien, held:

"In Simon Appeal, 408 Pa. 464, 184 A.2d 695 (1962), we held that Municipality Authorities are not the creatures, agents or representatives of the organizing municipality. Rather, we held, they are independent agencies of the Commonwealth and part of its sovereignty. We further held, that the powers of Municipality Authorities are contained in the Municipality Authorities Act of 1945, Act of May 2, 1945, P.L. 382, as amended, 53 P.S. §301 et seq., and not in the codes granting powers to the various classes of municipalities of the Commonwealth." (Emphasis added)

See also Com ex rel McCreary v. Major, 343 Pa. 355, 22 A.2d 686 (1941); Tranter v. Allegheny Co. Authority, 316 Pa. 65, 79, 73 A. 289 (1934).

Section 5(a) of the Parking Authority Law, Act of June 5, 1947, P.L. 458, as amended, 53 P.S. §345, provides in relevant part that a Parking Authority "shall in no way be deemed to be an instrumentality of the city or engaged in the performance of a municipal function." (Emphasis added).

See Pittsburgh Pub. Park. Auth. Petition, 366 Pa. 10, 13, 76 A.2d 20 (1950).

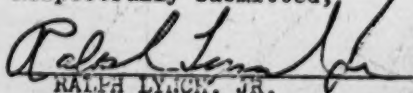
Thus the instant case is not, as the plurality asserts a controversy where the taxing body was in direct competition . . . with private enterprise . . ." ( p.17) The Authority simply is not the taxing body.

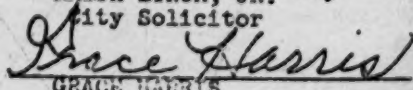
3. For the reasons stated at length in the Dissenting Opinion of Justice Eagen, joined by Chief Justice Jones, and the Dissenting Opinion of Justice Pomeroy, it is submitted that the plurality opinion has misapprehended the law in this area, in failing to hold that:

- a) The power to tax for revenue purposes is not limited by the Due Process Clause, and
- b) Court interference with the setting of a tax rate by the City is a usurpation of a legislative function by the judiciary, and a violation of the separation of powers doctrine.

WHEREFORE, in light of (1) the importance of the issue to the treasury of the City of Pittsburgh; (2) the tremendously important legal issues at stake here; and (3) the several crucial errors of fact at the heart of the plurality opinion, it is respectfully requested that this Honorable Court grant this petition for reargument.

Respectfully submitted,

  
RALPH LYNCH, JR.  
City Solicitor

  
GRACE HARRIS  
Assistant City Solicitor

COMMONWEALTH OF PENNSYLVANIA )  
 ) SS:  
 COUNTY OF ALLEGHENY )

Before me, the undersigned authority, personally appeared PETE FLAHERTY, who being duly sworn according to law deposes and says that he is the Mayor of the City of Pittsburgh and authorized to make this Affidavit on its behalf; and that the facts contained therein are true and correct to the best of his knowledge, information and belief.

*Pete Flaherty*

Sworn to and subscribed  
 before me this 12th day  
 of July, 1973.

Notary Public

EMMA R. MARMO, Notary Public  
 Pittsburgh, Allegheny Co., Pa.  
 My Commission Expires  
 December 5, 1975

Answer to Petition for Reargument  
IN THE SUPREME COURT OF PENNSYLVANIA

Western District

ALCO PARKING CORPORATION; ARENA :  
PARKING, INC.; CAMPUS PARKING, :  
INC.; FOURTH AVENUE PARKING, INC.; :  
GRANT PARKING, INC.; HARRY W. :  
SHEPPARD, JR., t/a STANWIX AUTO :  
PARK; JOHN COMINOS, t/a LIBERTY :  
PARKING; JOHN STABILE and ROCCO :  
A. DEL SARDO, t/a WM. PENN :  
PARKING LOT; K-SEVEN PARKING :  
COMPANY; MEYERS BROS. PARKING- :  
CENTRAL CORP.; PARKING SERVICE :  
CORPORATION, INC.; WM. PENN :  
PARKING GARAGE, INC., :

No. 90 March Term, 1972

Appellants :

vs.

CITY OF PITTSBURGH

ANSWER TO PETITION FOR REARGUMENT

AND NOW come appellants above named, by their attorneys,  
Leonard Boreman, Richard H. Martin and Baskin, Boreman, Wilner, Sachs,  
Gondelman & Craig, and, in answer to the Petition for Reargument of  
appellee, City of Pittsburgh, state as follows:

1. Petitioner-appellee asserts that this Court's decision  
herein rests on the unfair competition between the Public Parking Authority

of the City of Pittsburgh and the private parking operators, appellants herein, and that "the heart of Justice Roberts' opinion" is that the Parking Authority charges lower rates than the private operators. (See appellee's Petition for argument, pages 3, 5) In its effort to demonstrate an alleged weakness of the factual foundation of the decision, the appellee asserts as its basis a single criteria, to-wit, that the average all-day parking rate (out of ten or more separate rates charged by the Parking Authority and private operators like), is higher in the case of the Parking Authority than that charged by the private operators. Thus, the appellee claims that "the plurality's assertion that the all-day rate is \$2.00 for the Authority and \$3.00 for the private operators is nowhere supported by the record".

Contrary to petitioner-appellee's assertions, this statement is directly substantiated by the record. For example, the all-day (10-hour) rate for seven private operations -- the Stanwix Garage, the four Grant-Smithfield lots, the Oliver Plaza Garage and the Oliver Plaza lot, among others -- was \$3.00 in 1970 (R., pp. 618, 578), while the rate for the same interval at three competing Public Parking Authority garages at Bigelow Boulevard, Third Avenue and Ninth Street, was only \$2.00 (R., p. 554).

The most thorough compilation of Public Parking Authority and private rates is contained in the June, 1970 report by national parking experts Wilber Smith & Associates, who were retained to make the study by

the Public Parking Authority of Pittsburgh itself. (R., p. 639) Said report is reprinted in full at pages 639 through 711 of the record. Table 3 of said report, reproduced at page 659 of the record, clearly demonstrates the disparities between the rates charged by the Public Parking Authority and private operators:

" TABLE 3

## AVERAGE PARKING RATES

Interval	(1) Public Lots	Public Garages (2)	Parking Authority Garages (3)
1-Hour	\$ 0.63	\$ 0.70	\$ 0.35
2-Hours	0.97	0.92	0.51
3-Hours	1.25	1.15	0.83
All-Day	1.97	2.11	1.73

(1) 20 public lots.

(2) Eight public garages.

(3) Eight Parking Authority garages. "

The table shows that the short-term parking rates of the Parking Authority garages, which Donald M. McNeil, the appellants' expert, testified is the critical factor for a "successful financial program" (R., p. 352a), are an average of one-half the private operators' rates, and that for any interval the Public Parking Authority substantially undercuts the rates of its private competitors.



Even though the parking rates of the Parking Authority were raised in some (but not all) of the garages in 1970, the competitive rate disadvantage inflicted on the private operators by the Public Parking Authority was succinctly summarized in the comments to the report of Mr. Donald M. McNeil, an expert in parking and traffic engineering, who previously served as the Acting Coordinator for the Public Parking Authority of Pittsburgh and Traffic Engineer of the City of Pittsburgh:

"Up to 3 hours of parking time rates in privately owned garages were approximately twice those in the publicly owned garage. In 1969 the rates for between 5 and 9 hours of parking time were approximately 30 to 40% higher in the privately owned garages, but due to the rise in rates at the publicly owned garages, effective Feb. 1, 1970, this difference had dropped to where the private rates were only about 20 to 30% higher for from 5 to 9 hours of parking time." (R., p. 618)

Moreover, the City's allegation, at page 5 of its Petition for Reargument, that the Public Parking Authority's rates are lower because its garages are self-service is likewise entirely without basis in the record. The record demonstrates that outside of the tremendous governmental advantages afforded the Public Authority garages, they are operated in the same manner as the private garages. The same unions with the same wage rates are employed; public and private operations often have the same number of cashiers, parking attendants, managers and other employees; the

size of the facilities are comparable, and the method of operations are the same (see, e.g., Record, pp. 157-161). Second, the efficiency of operation of the various lots is analyzed in detail in the McNeil report, which shows that, on a per-car basis, the Authority's garages are just as expensive to operate with respect to wages, maintenance, overhead and every factor as privately-owned garages.

It is apparent that the Parking Authority garage rates are substantially lower than the private rates because of the economic advantage afforded the Authority by statute and exemption.

The appellee not only misreads the opinion of this Court, but is incorrect on its understanding of the record facts. It is quite apparent that the majority opinion did not ground its decision relative to confiscation on any single factor, such as rate differential, but attributed the "extraordinary competitive advantage" of the Parking Authority over private operators, and the ability of the former to charge lower rates than the latter, to four factors:

- a). its exemptions from real estate taxes as a public agency;
- b). the lower interest rates granted to municipal corporations seeking to borrow money;
- c). the readily available and more attractive lower interest public financing of construction; and
- d). "all the benefits which attend such governmental arrangements, not available to private businessmen". (See Opinion of the Court, p. 18)



The Court is, therefore, not relying solely on the facts in the record indicating that the Public Parking Authority does charge lower rates than private operators in substantially the entire rate structure, but states that because of the factors listed above, the Public Parking Authority has a competitive advantage, can and does charge lower rates and that the appellee appropriates practically all of the earnings of the private operators for itself by levying its 20% tax on gross receipts and thereby taking its exaction "off the top". (Opinion of the Court, p. 19)

2. Appellee next asserts that since the Public Parking Authority garages are operated by private operators under leases from the Authority there is, in fact, no competition between private operators and the Public Parking Authority.

While the garages of the Public Parking Authority are operated by private managers under leases and the private managers are paid management fees for their services, it does not follow in fact or logic that the Authority and the private operators do not compete. As stated in Public Parking Authority v. Board of Property Assessment, 377 Pa. 274, 105 A. 2d 165 (1954), the fact that the Authority has chosen to exercise its rights under Section 5 (b) (4) of the Parking Authority Law to lease the operation of its property to private managers is the considered choice of the Authority as the preferable method of operation and does not destroy its

public status for purposes of tax exemption. See, also, Price v. Philadelphia Parking Authority, 422 Pa. 317, 221 A. 2d 138 (1966). The enterprise being carried on at the Authority garage by the private manager under a management lease is, nevertheless, the Public Authority operation, carried out in accordance with the statutory mandate for the public benefit, and all revenues produced less expenses and a reasonable management fee accrue to the public treasury. Under these circumstances it is, indeed, remarkable that the appellee would take the position that the fact that the public body hires experts to manage its operations rather than attempt to operate the facilities itself negates any competition between that public body and the private operators. Such a position fails to recognize that both public and private garages compete for parking revenues and that revenues are produced by various factors, enumerated at length in the Court's opinion, of which management is only one. The issue is not who manages the Authority's garages, but the confiscatory impact on private operators of avored public competition in conjunction with the 20% tax on gross receipts.

3. The appellee asserts that this Court has ignored certain law to the effect that the Public Parking Authority and the City of Pittsburgh are separate entities, the former being an independent agency of the Commonwealth. However, such an argument ignores the fact that, regardless of their labels, the Authority and the City of Pittsburgh are both

governmental bodies and, to that extent, it matters little what label is attached to the governmental body conducting its governmental enterprise in competition with private enterprise. The fact remains that the private operators cannot make a profit due to a combination of the 20% gross receipts tax and favored governmental competition.

However, regardless of the labels used to describe the Public Parking Authority, it is clear that it is, in fact, an arm of the City of Pittsburgh. First, its Chairman and all of its members are appointed by the Mayor of the City of Pittsburgh and are directly responsible to his office;<sup>1/</sup> second, from 1966 through 1970, inclusive, the City of Pittsburgh has derived revenues from the operation of the Public Parking Authority in the amount of \$1,626,154.00;<sup>2/</sup> and third, the debt of the Public Parking Authority is now computed as a debt of the City of Pittsburgh for purposes of the total debt limitations of the City under the provisions of the Local Government Unit Debt Act, 1972, July 12, P. L. \_\_\_\_\_, No. 185, §101; 53 P.S. §11-202, . 209.410. In fact, the only relevant factor pertaining to the Public Parking

<sup>1/</sup> Included within the duties of the Board are the establishing of rates for all Authority facilities, and the control in the operation of such facilities.

<sup>2/</sup> See Annual Report of the City Controller for Fiscal Year Ended December 31, 1966, at p. 30; 1967 at p. 30; 1968 at p. 36; 1969 at p. 36; 1970 at p. 37. Said Annual Reports were submitted to City Council by the City Controller and include, inter alia, statements of cash receipts and expenditures for the particular fiscal year. These documents are kept as public records in the offices of the City of Pittsburgh.

Authority which is not controlled by, or responsible to, the City of Pittsburgh is the fact that, in 1947, the Legislature of the Commonwealth provided the mechanism by which said Authority could come into existence, and this was only at the option of the local governmental body. See Parking Authority Law, Act of June 5, 1947, P. L. 458, as amended, 53 P.S. §341 et seq.

4. The record fully supports the Opinion of this Court which finds that the private garages are forced to charge rates higher than the Authority's by as much as 50% and more, just to be able to cover their operating expenses. At these rates, the great majority of private operators are unable to make a profit and have consistently operated at a loss. The unanimous finding of the Commonwealth Court, affirmed by this Court in its July 2, 1973 Opinion, is accurate: the 20% parking tax is completely unreasonable. The tax and the privileged public competition diverts to the City of Pittsburgh the entire economic benefit of the operation of the private garages, as directly as if the Authority had condemned the private garages. Such confiscation, in combination with direct governmental competition, is a taking of private property without just compensation, in violation of the due process clause.

BASKIN, BOREMAN, WILNER,  
SACHS, GONDELMAN & CRAIG

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Leonard Boreman

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Richard H. Martin

Attorneys for Appellants

(Order of the Supreme Court on Petition for Reargument  
appears on page 50a of the Appendix to Petition for Writ of  
Certiorari.)

Supreme Court of the United States

No. 73-582

City of Pittsburgh,

Petitioner,

v.

Also Parking Corporation, et al.

ORDER ALLOWING CERTIORARI. Filed January 7, 1974.

The petition herein for a writ of certiorari to the Supreme Court of the Commonwealth of Pennsylvania, Western District, is granted.